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TITLE 6—AGRICULTURAL CREDIT

Chapter II—Production and Marketing Administration (Commodity Credit)

[1947 C. C. C. Wheat Bulletin 1]

PART 251—WHEAT LOANS AND PURCHASE AGREEMENTS

1947 WHEAT LOAN AND PURCHASE AGREEMENT PROGRAM BULLETIN

This bulletin states the requirements with respect to the 1947 Wheat Loan and Purchase Agreement Program formulated by Commodity Credit Corporation (hereinafter referred to as CCC) and the Production and Marketing Administration (hereinafter referred to as PMA) Loans and purchase agreements will be made available on wheat produced in 1947 in accordance with this bulletin.

Sec.

AUTHORITY: §§ 251.101 to 251.125, inclusive, issued under sec. 7, 49 Stat. 4, as amended, sec. 1, 55 Stat. 498, sec. 8, 56 Stat. 767, sec. 1, 57 Stat. 566, 57 Stat. 643, secs. 1, 3, 204, 37 (a), 58 Stat. 105, 106, 643, 784, sec. 5, 59 Stat. 51; 15 U. S. C. and Sup., 713a-8 (a), 50 U. S. C. App. Sup., 968. Charter of Commodity Credit Corporation, Article Third, par. (b).

§ 251.101 *Administration.* The program will be administered in the field by the county agricultural conservation committees under the general supervision of PMA. Forms may be obtained from county committees in areas where loans and purchase agreements are available, or from field offices of PMA. County committees will determine or cause to be determined the quantity and grade of the wheat, the amount of the loan, and the value of the wheat delivered under a loan or purchase agreement. All loan and purchase agreement documents will be completed and approved by the county committee, which will retain copies of all documents. The county committee may designate in writing certain employees of the county agricultural conservation association to execute such forms on behalf of the committee. The county committee will furnish the borrower with the names of local lending agencies approved for making disbursements on loan documents, or with the address of the Grain Branch office to which loan documents may be forwarded for disbursement.

§ 251.102 *Availability of loans and purchase agreements*—(a) *Area.* (1) Loans shall be available on eligible wheat stored on farms in the States and counties for which loan rates will be established in Supplement 2 to this Bulletin.

(2) Loans shall be available on eligible wheat stored in approved public grain warehouses in all areas.

(3) Purchase agreements shall be available on eligible wheat in all areas where loans are available.

(b) *Time.* Loans and purchase agreements shall be available through December 31, 1947.

§ 251.103 *Approved lending agencies.* An approved lending agency shall be any bank, cooperative marketing association, corporation, partnership, individual, or other legal entity with which CCC has entered into a Lending Agency Agreement (Form PMA-97) or other form prescribed by the Administrator.

§ 251.104 *Eligible producer* An eligible producer shall be any individual, partnership, association, corporation, or other legal entity producing the wheat in 1947 as landowner, landlord, tenant, or sharecropper.

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CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such in parentheses.

CODIFICATION GUIDE—Con.

§ 251.105 *Eligible wheat.* Eligible wheat shall be wheat which meets the following requirements:

(a) Such wheat must be produced in 1947 by an eligible producer, or wheat represented by a "Certificate of Indemnity" (Form FCI–574, Revised) issued by the Federal Crop Insurance Corporation to an eligible producer.

(b) The beneficial interest in the wheat must be in the person tendering the wheat for a loan or purchase and must always have been in him, or must have been in him and a former producer whom he succeeded before the wheat was harvested.

(c) Such wheat must be (1) wheat of any class grading No. 3 or better; or (2) wheat of any class grading No. 4 or 5 solely on the factor of test weight but otherwise grading No. 3 or better. (If the wheat is warehouse stored, the quality of the wheat must be evidenced by a statement of the warehouseman on the warehouse receipt, the inspection certificate, or the warehouseman's supplemental certificate substantially as follows: "This wheat grades No. __ solely because of test weight."), or (3) wheat of the class mixed wheat, consisting only of mixtures of grades of wheat which are eligible for loans as stated in (1) or (2) of this paragraph provided such mixtures are the natural products of the field.

(d) If such wheat is of the class hard red spring, durum, or red durum, it shall contain not more than 14½ percent moisture, and if it is of any other class it shall contain not more than 14 percent moisture.

(e) In order to be eligible for a loan, wheat stored on the farm must have been stored in the granary at least 30 days prior to its inspection for measurement, sampling, and sealing, unless otherwise approved by field offices of PMA.

§ 251.106 *Eligible storage.* Eligible storage for wheat shall meet the following requirements:

(a) Under the loan program eligible farm storage shall consist of farm bins and granaries which, as determined by the county committee, are of such substantial and permanent construction as to afford safe storage of the wheat for a period of 2 years, permit effective fumigation for the destruction of insects, and afford protection against rodents, other animals, thieves, and weather.

(b) Under the loan and purchase agreement program, eligible warehouse storage shall consist of (1) public grain warehouses for which a Uniform Grain Storage Agreement (CCC Form H, revised June 1, 1946) has been executed (Warehousemen desiring approval may communicate with the Grain Branch office serving the area in which the warehouse is located.) or (2) warehouses of eastern common carriers operating under tariffs approved by the Interstate Commerce Commission. A list of approved warehouses will be furnished State offices and county committees.

(c) Under the purchase agreement program, wheat stored in other than eligible warehouse storage will be purchased on a delivered basis.

§ 251.107 *Approved forms.* The approved forms constitute the loan and purchase agreement documents which, together with the provisions of §§ 251.101 to 251.125, inclusive, govern the rights and responsibilities of the producer, and should be read carefully. Any fraudulent representation made by a producer in obtaining a loan or purchase agreement, or in executing any of the loan or purchase agreement documents, will render him subject to prosecution under the United States Criminal Code.

Notes and chattel mortgages, and note and loan agreements, must be dated prior to January 1, 1948, and must be executed in accordance with §§ 251.101 to 251.125, inclusive, with State and documentary revenue stamps affixed thereto where required by law. Purchase agreements must be dated prior to January 1, 1948. Notes and chattel mortgages, note and loan agreements, and purchase agreements executed by an administrator, executor, or trustee will be acceptable only where legally valid.

(a) *Farm storage loans.* Approved forms shall consist of producers' notes on CCC Commodity Form A, secured by chattel mortgages on CCC Commodity Form AA.

(b) *Warehouse storage loans.* Approved forms shall consist of note and loan agreements on CCC Commodity Form B, secured by negotiable warehouse receipts representing the wheat stored in approved warehouses. All wheat pledged as security for a loan on a single CCC Commodity Form B must be stored in the same warehouse.

(c) *Purchase agreement program.* Approved forms shall consist of the Purchase Agreement (CCC Purchase Form 1) signed by the producer and approved by the county committee, negotiable warehouse receipts, and such other forms as may be prescribed by the Director, Grain Branch, PMA.

(d) *Warehouse receipts.* Wheat in eligible warehouse storage under the loan and purchase agreement program must be represented by warehouse receipts which satisfy the following requirements:

(1) Warehouse receipts must be issued in the name of the producer, must be properly endorsed in blank so as to vest title in the holder, and must be issued by an approved warehouseman.

(2) Each warehouse receipt should set forth in its written terms that the wheat is insured for not less than market value against the hazards of fire, lightning, inherent explosion, windstorm, cyclone, and tornado, or, in lieu of this statement, it must have stamped or printed thereon the word "Insured."

(3) The wheat represented by each warehouse receipt must be free of all liens for charges prior to unloading in or delivery to the warehouse. Liens for warehouse charges will be recognized by CCC only from May 15, 1947, or the date of the warehouse receipt, whichever is later.

(4) Warehouse receipts must set forth in the written or printed terms the gross weight or bushels, grade, and subclass, and such other information as is required by the Uniform Warehouse Receipts Act.

(5) Each warehouse receipt, or the warehouseman's supplemental certificate (in duplicate) properly identified with the warehouse receipt, must show the test weight, protein content (if determined by protein analysis) degree or percentage of smut, garlic and dockage, and must also show the moisture content except in the States of California, Idaho, Montana, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming. (In those areas where moisture content is required, but it is not customary for country warehousemen to determine the exact moisture percentage, a warehouse receipt representing wheat stored in a country warehouse will be accepted if the moisture content is not shown, provided the grade of wheat does not show the word "tough." In such cases the warehouseman will be responsible for delivering wheat which does not grade "tough" or "sample" due to moisture content.)

(6) In the case of warehouse receipts issued for wheat delivered by rail or barge, CCC will accept inbound weight and inspection certificates and protein certificates properly identified with the wheat covered thereby in lieu of the information required by subparagraph (5) of this paragraph. In the States of California, Idaho, Nevada, Oregon, Utah, and Washington, and in other areas where licensed inspectors are not available at terminal and subterminal warehouses, CCC will accept inspection certificates based on representative samples which have been forwarded to and graded by licensed grain inspectors. The official inbound weight and inspection certificates must represent wheat unloaded in the warehouse issuing said receipt.

(7) In the case of warehouse receipts issued for wheat delivered by rail or barge, the protein content, as determined by a recognized protein testing laboratory, must be shown on each warehouse receipt (or supplemental certificate accompanying the warehouse receipt) representing wheat of the subclasses of hard red spring and hard red winter and of the subclass hard white wheat, except that protein content need not be shown for the subclasses hard winter and yellow hard winter produced in States or areas tributary to markets where a showing of protein content is not customarily required.

§ 251.108 *Determination of quantity.* Loans and purchases will be made at values expressed in cents per bushel. A bushel will be 60 pounds of wheat free of dockage, when determined by weight, or 1.25 cubic feet of wheat testing 60 pounds per bushel when determined by measurement. A deduction of ¾ of a pound for each sack will be made in determining the net quantity of the wheat when stored as sacked grain. In determining the quantity of wheat in farm storage by measurement, fractional pounds of the test weight per bushel will be disregarded, and the quantity determined as above will be the following percentages of the quantity determined for 60-pound wheat:

For wheat testing—	*Percent*
65 pounds or over	108
64 pounds or over, but less than 65 pounds	107
63 pounds or over, but less than 64 pounds	105
62 pounds or over, but less than 63 pounds	103
61 pounds or over, but less than 62 pounds	102
60 pounds or over, but less than 61 pounds	100
59 pounds or over, but less than 60 pounds	98
58 pounds or over, but less than 59 pounds	97
57 pounds or over, but less than 58 pounds	95
56 pounds or over, but less than 57 pounds	93
55 pounds or over, but less than 56 pounds	92
54 pounds or over, but less than 55 pounds	90
53 pounds or over, but less than 54 pounds	88
52 pounds or over, but less than 53 pounds	87
51 pounds or over, but less than 52 pounds	85
50 pounds or over, but less than 51 pounds	83

§ 251.109 *Determination of dockage, smut, and garlic.* The percentage of dockage shall be determined in accordance with the Official Grain Standards of the United States and the weight of said dockage shall be deducted from the gross weight of the wheat in determining the net quantity available for loan or purchase.

In the States of California, Idaho, New Mexico, Nevada, Oregon, Utah, and Washington, the quantity of smut shall be stated in percentage in accordance with the method set out in paragraph (a) under "smutty wheat" in the current handbook of the Official Grain Standards of the United States, and shall be stated in terms of half percent, whole percent, or whole and half percent, and the quantity of smut so determined in pounds shall be deducted from the weight of the wheat after deduction of dockage. Elsewhere the smut condition of the wheat shall be determined on a degree basis in accordance with paragraph (b) under "smutty wheat," Official Grain Standards of the United States. Where applicable, the words "light smutty" or "smutty" shall be added to, and made a part of, the grade designation.

The garlic condition of the wheat shall be determined in accordance with the Official Grain Standards of the United States, and such condition shall be made a part of the grade designation by addition of the words "light garlicky" or the word "garlicky" as determined under such standards.

§ 251.110 *Liens.* The wheat must be free and clear of all liens and encumbrances, or if liens or encumbrances exist on the wheat, proper waivers must be obtained.

§ 251.111 *Service fees*—(a) *Loans.* Where the wheat under loan is farm-stored, the producer shall pay a service fee of 1 cent per bushel, and where the wheat under loan is warehouse-stored, the producer shall pay a service fee of ½ cent per bushel.

(b) *Purchase agreement.* At the time the producer applies for a purchase agreement he shall pay a preliminary minimum service fee of $1.50. In addition, where delivery of wheat is made under the purchase agreement, the producer shall pay a service fee of ½ cent per bushel on each bushel of wheat delivered in excess of 300 bushels.

§ 251.112 *Set-offs.* A producer who is listed on the county debt register as indebted to any agency or corporation of the United States Department of Agriculture shall designate the agency or corporation to which he is indebted as the payee of the proceeds of the loan or purchase agreement to the extent of such indebtedness, but not to exceed that portion of the proceeds remaining after deduction of the service fees and amounts due prior lien holders. Indebtedness owing to CCC shall be given first consideration after claims of prior lien holders.

§ 251.113 *Loan rates and purchase price*—(a) *Loan rates.* Loan rates and settlement values for the designated grades and subclasses will be set out in 1947 CCC Wheat Bulletin 1, Supplements 1 and 2.

(b) *Purchase price.* The price paid for wheat delivered under a purchase agreement shall be the applicable loan value established for the wheat at the approved point of delivery.

§ 251.114 *Interest rate.* Loans shall bear interest at the rate of 3 percent per annum, and interest shall accrue from the date of disbursement of the loan, notwithstanding the printed provisions of the note.

§ 251.115 *Transfer of producer's equity.* The right of the producer to transfer either his right to redeem the wheat under loan or his remaining interest may be restricted by CCC.

§ 251.116 *Safeguarding of the wheat.* The producer who places the wheat under loan is obligated to maintain the farm storage structures in good repair, and to keep the wheat in good condition.

§ 251.117 *Insurance.* CCC will not require the producer to insure the wheat placed under farm storage loan; however, if the producer does insure such wheat, such insurance shall inure to the benefit of CCC to the extent of its interest, after first satisfying the producer's equity in the wheat involved in the loss.

§ 251.118 *Loss or damage to the wheat.* The producer is responsible for any loss in quantity or quality to the wheat placed under farm storage loan, except that uninsured physical loss or damage occurring without fault, negligence, or conversion on the part of the producer, and resulting solely from an external cause other than insect infestation or vermin, will be assumed by CCC, provided the producer has given the county committee immediate notice in writing of such loss or damage, and provided there has been no fraudulent representation made by the producer in the loan documents or in obtaining the loan.

§ 251.119 *Personal liability.* The making of any fraudulent representation by the producer in the loan documents or in obtaining the loan, or the conversion or unlawful disposition of any portion of the wheat by him, shall render the producer personally liable for the amount of the loan and for any resulting expense incurred by any holder of the note.

§ 251.120 *Maturity and satisfaction*—(a) *Loans.* Loans mature on demand but not later than April 30, 1948. In the case of farm storage loans, the producer is required to pay off his loan on or before maturity date, or to deliver the mortgaged wheat within 60 days after maturity date. Credit will be given for the total quantity of wheat delivered, provided it was stored in the bins in which the wheat under loan was stored, at the applicable settlement value, according to grade and/or quality. If the settlement value of the wheat delivered exceeds the amount due on the loan, the amount of the excess shall be paid to the producer. If the settlement value of the wheat is less than the amount due on the loan, the amount of the deficiency, plus interest,

shall be paid by the producer to CCC, or may be set off against any payment which would otherwise be made to the producer under any agricultural programs administered by the Secretary of Agriculture, or any other payments which are due or may become due to the producer from CCC or any other agency of the United States. In the event the farm is sold or there is a change of tenancy, the wheat may be delivered before the maturity date of the loan upon prior approval by the county committee. In the case of warehouse-storage loans, if the producer does not repay his loan by maturity, CCC shall have the right to sell or pool the wheat in satisfaction of the loan in accordance with the provisions of the note and loan agreement and § 251.121.

(b) *Purchase agreements.* The producer who signs a Purchase Agreement (CCC Purchase Form 1) shall not be obligated to deliver any specified quantity of wheat to CCC. If the producer who signs a purchase agreement wishes to sell wheat to CCC, he shall, within 30 days from the maturity date shown on the loan notes, or such earlier date as demand for payment of loan notes may be made, submit eligible warehouse receipts representing wheat stored in eligible warehouse storage to the county committee for the quantity of such wheat he elects to sell to CCC, or, in the case of wheat stored in other than eligible warehouse storage, he shall notify the county committee of his intention to sell and request delivery instructions. The producer must then complete delivery within a 15-day period immediately following the date the county committee issues delivery instructions, unless the county committee determines more time is needed for delivery. Delivery shall be made to an approved warehouse, or as otherwise directed by the Administrator of PMA, or his designee. When delivery is completed, payment shall be made as prescribed by the Administrator of PMA. The producer shall direct to whom payment of the purchase price will be made.

In the case of wheat stored in eligible warehouse storage, purchases will be made on the basis of the weight, grade, protein content, and other quality factors shown on the warehouse receipts and accompanying documents. Wheat delivered from other than eligible warehouse storage will be purchased on the basis of official weight, grade, protein content, and other quality factors at destination, or on the basis of official weight at destination and official grade, protein content, and other quality factors at the inspection point shown on the shipping order furnished the producer, which unless otherwise agreed shall be the customary location, on the route of shipment, of an inspector licensed under the United States Grain Standards Act; or, if such wheat is delivered to a local CCC bin site, on the basis of the weight, grade, protein content, and other quality factors determined by the county committee (in accordance with instructions for the determination of such factors under the loan program) and approved by the producer at the time of delivery.

§ 251.121 *Removal of the wheat under loan.* If the loan is not satisfied upon maturity by payment or delivery, the holder of the note may remove the wheat and sell it, either by separate contract or after pooling it with other lots of the same wheat similarly held. The producer has no right of redemption after the wheat is pooled, but shall share ratably in any overplus remaining upon liquidation of the pool. CCC shall have the right to treat the pooled wheat as a reserve supply to be marketed under such sales policies as CCC determines will promote orderly marketing, protect the interests of producers and consumers, and not unduly impair the market for the current crop of the wheat even though part or all of such pooled wheat is disposed of under such policies at prices less than the current domestic price for such wheat. Any sum due the producer as a result of the sale of the wheat or of insurance proceeds thereon, or any ratable share resulting from the liquidation of a pool, shall be payable only to the producer without right to assignment by him.

§ 251.122 *Release of the wheat under loan.* A producer may at any time obtain release of the wheat under loan by paying to the holder of the note, or note and loan agreement, the principal amount thereof, plus interest. If the note is held by an out-of-town lending agency or by CCC, the producer may request that the note be forwarded to a local bank for collection. In such case, where CCC is the holder of the note, the local bank will be instructed to return the note if payment is not effected within 15 days. All charges in connection with the collection of the note shall be paid by the producer. Upon payment of a farm storage loan, the county committee should be requested to release the mortgage by filing an instrument of release or by a marginal release on the county records. Partial releases of the wheat may be arranged with the county committee by paying to the holder of the note the amount of the loan plus charges and accrued interest, represented by the quantity of the wheat to be released. In case of warehouse storage loans, each partial release must cover all the wheat under one warehouse receipt number.

§ 251.123 *Storage allowance*—(a) *Warehouse-stored loans.* Under the loan program, CCC will assume accrued warehouse charges on wheat in eligible warehouse storage.

(b) *Farm-stored loans.* A farm storage payment of 7 cents per bushel will be paid to the producer (1) on wheat delivered to CCC on or after April 30, 1948, or (2) on wheat delivered to CCC prior to April 30, 1948, pursuant to demand by CCC for repayment of the loan. If delivery is made prior to April 30, 1948, upon request by the producer and with the approval of CCC, the storage payment will be 6 cents per bushel if the wheat is delivered during the month of April 1948; 5 cents per bushel if the wheat is delivered during the month of March 1948; 4 cents per bushel if the wheat is delivered during the month of February 1948; 3 cents per bushel if the wheat is delivered during the month of January 1948; and 2 cents per bushel if the wheat is delivered prior to January 1, 1948. Earned storage shall be computed after delivery has been completed.

No storage payment will be made on wheat delivered to CCC prior to April 30, 1948, pursuant to demand by CCC for the repayment of a loan if such demand for repayment was due to any fraudulent representation on the part of the producer or the fact that the wheat was damaged, threatened with damage, abandoned, or otherwise impaired.

In the case of losses assumed by CCC under the loan program, CCC will pay the producer the full storage payment of 7 cents per bushel for the wheat lost.

(c) *Purchase agreements.* Under the purchase agreement program, CCC will assume accrued warehouse charges on wheat in eligible warehouse storage, or make a payment of 7 cents per bushel to the producer on wheat in such storage if it is shown that all warehouse charges other than receiving charges have been paid by the producer up to the time he submits the warehouse receipt to the county committee. A payment of 7 cents per bushel will be made to the producer on wheat delivered from other than eligible warehouse storage pursuant to delivery instructions issued by the county committee.

(d) *Track-loaded wheat.* Under the loan and purchase agreement program a payment of 2 cents per bushel will be made to the producer by CCC on wheat delivered on track at a country point.

§ 251.124. *Purchase of notes.* CCC will purchase, from approved lending agencies, notes evidencing approved loans which are secured by chattel mortgages or negotiable warehouse receipts. The purchase price to be paid by CCC will be the principal sums remaining due on such notes, plus accrued interest from the date of disbursement to the date of purchase at the rate of 1½ percent per annum. Lending agencies are required to submit a weekly report to CCC and to the county committees on 1940 CCC Form F, or such other form as CCC may prescribe, of all payments received on producers' notes held by them, and they are required to remit promptly to CCC an amount equivalent to 1½ percent interest per annum on the amount of the principal collected from the date of disbursement to the date of payment. Lending agencies should submit notes and reports to the Grain Branch office serving the area.

§ 251.125 *Offices of Grain Branch.* The offices of the Grain Branch and the areas served by them are shown below:

Address and Area

623 South Wabash Ave., Chicago 5, Ill..
Connecticut, Delaware, Illinois, Indiana, Iowa, Kentucky, Maryland, Maine, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Tennessee, Vermont, Virginia, West Virginia.

300 Interstate Bldg., 417 East 13th St., Kansas City 6, Mo..
Alabama, Arkansas, Colorado, Georgia, Florida, Kansas, Louisiana, Mississippi,

Missouri, Nebraska, New Mexico, Oklahoma, South Carolina, Texas, Wyoming.
326 McKnight Bldg., Minneapolis 1, Minn.. Minnesota, Montana, North Dakota, South Dakota, Wisconsin.
Eastern Outfitting Bldg., 515 Southwest 10th St., Portland 5, Oreg.. Arizona, California, Idaho, Nevada, Oregon, Utah, Washington.

Date program announced, June 17, 1947.

[SEAL] JESSE B. GILMER,
President,
Commodity Credit Corporation.

JUNE 24, 1947.

[F. R. Doc. 47-6088; Filed, June 26, 1947; 8:45 a. m.]

TITLE 7—AGRICULTURE

Chapter I—Production and Marketing Administration (Standards, Inspection, Marketing Practices)

PART 56—DRESSED POULTRY AND DRESSED DOMESTIC RABBITS AND EDIBLE PRODUCTS THEREOF (INSPECTION AND CERTIFICATION FOR CONDITION AND WHOLESOMENESS

FORM OF APPLICATION FOR INSPECTION

Correction

In Federal Register Document 47-5532, appearing at page 3804 of the issue for Wednesday, June 11, 1947, the first line of paragraph (a) (4) of the form of application has been corrected to read: "(4) all edible products handled by the applicant"

Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders)

PART 904—MILK IN GREATER BOSTON, MASS., MARKETING AREA

ORDER SUSPENDING CERTAIN PROVISIONS

Pursuant to the applicable provisions of the Agricultural Marketing Agreement Act of 1937 (7 U. S. C., 601 et seq.) hereinafter referred to as the "act" and of the order, as amended, regulating the handling of milk in the Greater Boston, Massachusetts, marketing area, hereinafter referred to as the "order" it is hereby found and determined that:

(1) Subdivisions (i) (ii) and (iii) of subparagraph (1) of § 904.6 (a) of the order and the entire table contained in subdivision (iv) of said subparagraph, with the exception of the words "Class I Price (dollars per cwt.)" and the figure or price "4.77", do not tend to effectuate the declared policy of the act with respect to all milk subject to the provisions of the order during the month of July 1947; and

(2) It is impracticable and contrary to the public interest to comply with the specific notice, public rule making procedure, and effective date requirements of the Administrative Procedure Act (Public Law 404, 79th Cong., 60 Stat. 237) in that the time intervening between the date when the conditions necessitating the foregoing finding became apparent and July 1, 1947, is insufficient to permit compliance with such specific notice, public rule making procedure, and effective date requirements, and in that any delay in the effective date of this action beyond July 1, 1947, will seriously jeopardize the orderly marketing of milk produced for the Greater Boston, Massachusetts, milk marketing area.

It is therefore ordered, That subdivisions (i) (ii) and (iii) of subparagraph (1) of § 904.6 (a) of the order and the entire table contained in subdivision (iv) of said subparagraph, with the exception of the words "Class I Price (dollars per cwt.)" and the figure or price "4.77" be and they hereby are suspended with respect to all milk subject to the provisions of the order during the month of July 1947.

(48 Stat. 31, 670, 675, 49 Stat. 750, 50 Stat. 246; 7 U. S. C. 601 et seq.)

Done at Washington, D. C., this 23d day of June 1947.

[SEAL] CLINTON P ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-6062; Filed, June 26, 1947; 8:50 a. m.]

PART 934—MILK IN THE LOWELL-LAWRENCE, MASS., MARKETING AREA

ORDER SUSPENDING CERTAIN PROVISIONS

Pursuant to the applicable provisions of the Agricultural Marketing Agreement Act of 1937 (7 U. S. C., 601 et seq.) hereinafter referred to as the "act" and of the order, as amended, regulating the handling of milk in the Lowell-Lawrence, Massachusetts, milk marketing area, hereinafter referred to as the "order" it is hereby found and determined that:

(1) Subdivisions (i) (ii) and (iii) of subparagraph (1) of § 934.6 (a) of the order and the entire table contained in subdivision (iv) of said subparagraph, with the exception of the words "Class I Price (dollars per cwt.)" and the figure or price "5.21" do not tend to effectuate the declared policy of the act with respect to all milk subject to the provisions of the order during the month of July 1947, and

(2) It is impracticable and contrary to the public interest to comply with the specific notice, public rule making procedure, and effective date requirements of the Administrative Procedure Act (Public Law 404, 79th Cong., 60 Stat. 237) in that the time intervening between the date when the conditions necessitating the foregoing finding became apparent and July 1, 1947, is insufficient to permit compliance with such specific notice, public rule making procedure, and effective date requirements, and in that any delay in the effective date of this action beyond July 1, 1947, will seriously jeopardize the orderly marketing of milk produced for the Lowell-Lawrence, Massachusetts, milk marketing area.

It is therefore ordered, That subdivisions (i), (ii), and (iii) of subparagraph (1) of § 934.6 (a) of the order and the entire table contained in subdivision (iv) of said subparagraph, with the exception of the words "Class I Price (dollars per cwt.)" and the figure or price "5.21", be and they hereby are suspended with respect to all milk subject to the provisions of the order during the month of July 1947.

(48 Stat. 31, 670, 675, 49 Stat. 750, 50 Stat. 246; 7 U. S. C. 601 et seq.)

Done at Washington, D. C., this 23d day of June 1947.

[SEAL] CLINTON P ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-6063; Filed, June 26, 1947; 8:50 a. m.]

PART 947—MILK IN THE FALL RIVER, MASS., MARKETING AREA

ORDER SUSPENDING CERTAIN PROVISIONS

Pursuant to the applicable provisions of the Agricultural Marketing Agreement Act of 1937 (7 U. S. C., 601 et seq.), hereinafter referred to as the "act" and of the order, as amended regulating the handling of milk in the Fall River, Massachusetts, milk marketing area, hereinafter referred to as the "order", it is hereby found and determined that:

(1) Subparagraphs (1) (2), and (3) of paragraph (a) of § 947.4 of the order and the entire table contained in subparagraph (4) of said paragraph, with the exception of the words "Class I price (dollars per cwt.)" and the figure or price "5.52" do not tend to effectuate the declared policy of the act with respect to all milk subject to the provisions of the order during the month of July 1947; and

(2) It is impracticable and contrary to the public interest to comply with the specific notice, public rule making procedure, and effective date requirements of the Administrative Procedure Act (Public Law 404, 79th Cong., 60 Stat. 237) in that the time intervening between the date when the conditions necessitating the foregoing finding became apparent and July 1, 1947, is insufficient to permit compliance with such specific notice, public rule making procedure, and effective date requirements, and in that any delay in the effective date of this section beyond July 1, 1947, will seriously jeopardize the orderly marketing of milk produced for the Fall River, Massachusetts, milk marketing area.

It is therefore ordered, That subparagraphs (1) (2), and (3) of paragraph (a) of § 947.4 of the order and the entire table contained in subparagraph (4) of said paragraph with the exception of the words "Class I price (dollars per cwt.)" and the figure or price "5.52", be and they hereby are suspended with respect to all milk subject to the provisions of the order during the month of July 1947.

(48 Stat. 31, 670, 675, 49 Stat. 750, 50 Stat. 246; 7 U. S. C. 601 et seq.)

Done at Washington, D. C., this 23d day of June 1947.

[SEAL] CLINTON P ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-6061; Filed, June 26, 1947; 8:50 a. m.]

TITLE 10—ARMY: WAR DEPARTMENT

Subtitle A—Organization, Functions, and Procedures

PART 2—ORGANIZATION, FUNCTIONS AND PROCEDURES OF AGENCIES DEALING WITH THE PUBLIC

JUDGE ADVOCATE GENERAL'S DEPARTMENT

Part 2, Subtitle A, Title 10 CFR (11 F. R. 177A-779) is hereby amended by inserting the following sections:

§ 2.81a *Courts-martial.* Rules of procedure (including modes of proof) and practice in cases before Army courts-martial and certain military commissions (See Articles of War (10 U. S. C. 1472-1593)) are contained in a volume known as "A Manual for Courts-Martial, U. S. Army, 1928 (Corrected to April 20, 1943)." This manual, published by direction of the President under authority contained in Article of War 38 (10 U. S. C. 1509) and Executive Order No. 4773, November 29, 1927, is available for inspection in the Office of The Judge Advocate General, Pentagon Building, Washington 25, D. C., to any interested person upon application, and may be obtained upon payment of reasonable fees from the Superintendent of Documents, Government Printing Office, Washington, D. C.

§ 2.88 *Availability of records, opinions and orders*—(a) *Official records.* Save as otherwise required by law, all matters of official record under the administrative supervision of the Office of The Judge Advocate General, other than information specifically held confidential (for good cause found) shall be available to persons properly and directly concerned therewith upon application to the Office of The Judge Advocate General, Pentagon Building, Washington 25, D. C.

(b) *Final opinions or orders.* Opinions which the Boards of Review render, unless held confidential for good cause found, are collected and bound in volumes known as "J. A. G. D. Board of Review Opinions." These bound opinions are available in the Office of The Judge Advocate General to any interested person upon application properly identifying the opinion desired to be inspected.

(Secs. 3, 12, Pub. Law 404, 79th Cong., 60 Stat. 238, 244)

[SEAL] EDWARD F. WITSELL,
Major General,
The Adjutant General.

[F. R. Doc. 47-6076; Filed, June 26, 1947; 8:51 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket No. 4719]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

ASSOCIATED MERCHANDISING CORP. ET AL.

§ 3.6 (t) *Advertising falsely or misleadingly—Qualities or properties of product or service:* § 3.66 (h) *Misbranding or mislabeling—Qualities or properties.* In connection with the offering for sale, sale and distribution of tooth brushes in commerce, using the word "sterilized" to designate or describe toothbrushes which are not in fact sterile; or otherwise representing, directly or by implication, that toothbrushes which are not sterile are sterile; prohibited. (Sec. 5, 38 Stat. 719, as amended by sec. 3, 52 Stat. 112; 15 U. S. C., sec. 45b) [Cease and desist order, Associated Merchandising Corporation et al., Docket 4719, April 24, 1947]

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 24th day of April A. D. 1947.

In the Matter of Associated Merchandising Corporation, a Corporation; Owens Staple-Tied Brush Company, a Corporation; Abraham & Straus, Inc., a Corporation; L. S. Ayres & Company, a Corporation; Bloomingdale Bros., Inc., a Corporation; The Herzfeld-Phillipson Company, a Corporation; Bullock's, Inc., a Corporation; Burdine's, Inc., a Corporation; The Emporium-Capwell Corporation, a Corporation; The Dayton Company, a Corporation; Wm. Filene's Sons Company, a Corporation; B. Forman Co., a Corporation; Joseph Horne Company, a Corporation; J. L. Hudson Company, a Corporation; Hutzler Brothers Co., a Corporation; The F & R. Lazarus & Co., a Corporation; The Rike-Kumler Co., a Corporation; Stix, Baer & Fuller Company, a Corporation; Strawbridge & Clothier, a Corporation; The John Shillito Co., a Corporation; R. H. White Co., a Corporation; William Taylor Son & Co., a Corporation; Thalheimer Brothers, Inc., a Corporation

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission, answers of respondents, and a stipulation as to the facts entered into between the respondents herein and Richard P Whiteley, then Assistant Chief Counsel for the Commission, which provides, among other things, that without further evidence or other intervening procedure the Commission may proceed upon said statement of facts to make its report stating its findings as to the facts, including inferences which it may draw from the facts, and its conclusion based thereon, and the Commission having made its findings as to the facts and its conclusion that said respondents have violated the Federal Trade Commission Act:

It is ordered, That the corporate respondents Associated Merchandising Corporation, Owens Staple-Tied Brush Company, Abraham & Straus, Inc., L. S. Ayres & Company, Bloomingdale Bros., Inc., The Herzfeld-Phillipson Company, Bullock's, Inc., Burdine's Inc., The Emporium-Capwell Corporation, The Dayton Company, Wm. Filene's Sons Company, B. Forman Co., Joseph Horne Company, J. L. Hudson Company, Hutzler Brothers Co., The F. & R. Lazarus & Co., The Rike-Kumler Co., Stix, Baer & Fuller Company, Strawbridge & Clothier, The John Shillito Co., R. H. White Co., William Taylor Son & Co., and Thalheimer Brothers, Inc., their respective officers, representatives, agents, and employees, directly or through any corporate or other device, in connection with the offering for sale, sale, and distribution of toothbrushes in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

Using the word "sterilized" to designate or describe toothbrushes which are not in fact sterile; or otherwise representing, directly or by implication, that toothbrushes which are not sterile are sterile.

It is further ordered, That the respondents shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing setting forth in detail the manner and form in which they have complied with this order.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 47-6064; Filed, June 26, 1947; 8:50 a. m.]

[Docket No. 5246]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

IDEAL MAIL ORDER COMPANY, ETC.

§ 3.6 (a) *Advertising falsely or misleadingly—Business status, advantages or connections of advertiser—Connections or arrangements with others:* § 3.6 (a) *Advertising falsely or misleadingly—Business status, advantages or connections of advertiser—Direct dealing advantages:* § 3.6 (a) *Advertising falsely or misleadingly—Business status, advantages or connections of advertiser—Producer status of dealer or seller—Manufacturer* § 3.6 (a) *Advertising falsely or misleadingly—Business status, advantages or connections of advertiser—Reputation, success or standing:* § 3.6 (c) *Advertising falsely or misleadingly—Composition of goods:* § 3.6 (o) *Advertising falsely or misleadingly—Old or reclaimed as new:* § 3.6 (r) *Advertising falsely or misleadingly—Prices—Forced or sacrifice sales:* § 3.71 (c) *Neglecting, unfairly or deceptively, to make material disclosure—Old, used or reclaimed as unused or new.* In connection with the offering for sale, sale, and distribution of second-hand wearing apparel and other merchandise in commerce, (1) representing, directly or by implication, that the respondents are manufacturers of the wearing apparel sold by them or representing in any other manner that the respondents own, operate, or control a factory where such merchandise is made; (2) representing, directly or by implication, that respondents sell direct from factory to consumer or that customers purchasing from the respondents save the middleman's or jobber's profit; (3) representing, directly or by implication, that respondents are offering wearing apparel or other merchandise for sale at bankrupt or close-out prices; (4) rep-

resenting that respondents are a style and fashion leader; (5) representing, directly or by implication, that the respondents have buying connections in any places other than the City of New York when such wearing apparel and other merchandise are procured only in said city; or, (6) representing that hats composed in whole or in part of used or secondhand materials are new or are composed of new materials by failure to stamp on the sweatbands thereof, in conspicuous and legible terms which cannot be removed or obliterated without mutilating the sweatband, a statement that such hats are composed of used or secondhand materials; prohibited, subject to the provision, however, as respects said last prohibition, that if sweatbands are not affixed to such hats then such stamping shall appear on the bodies of such hats in conspicuous and legible terms which cannot be removed or obliterated without mutilating such bodies. (Sec. 5, 38 Stat. 719 as amended by sec. 3, 52 Stat. 112; 15 U. S. C., sec. 45b) [Cease and desist order, Ideal Mail Order Company etc., Docket 5246, April 28, 1947]

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 23th day of April A. D. 1947.

In the Matter of Samuel Smith, Abraham Weinstein, and Aaron Smith, Individually and as Copartners Trading as Ideal Mail Order Company and Smith & Strickland Trading Company

This proceeding having been heard by the Federal Trade Commission on the complaint of the Commission, answer of the respondents, testimony and other evidence in support of and in opposition to the allegations of said complaint taken before a trial examiner of the Commission theretofore duly designated by it, report of the trial examiner upon the evidence, and brief filed in support of the complaint (the respondents not having filed brief or requested oral argument) and the Commission having made its findings as to the facts and its conclusion that the respondents have violated the provisions of the Federal Trade Commission Act:

It is ordered, That the respondents, Samuel Smith, Abraham Weinstein, and Aaron Smith, individually and as copartners trading as Ideal Mail Order Company or Smith & Strickland Trading Company or trading under any other name or names, and their respective representatives, agents and employees, directly or through any corporate or other device in connection with the offering for sale, sale, and distribution of secondhand wearing apparel and other merchandise in commerce as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Representing, directly or by implication, that the respondents are manufacturers of the wearing apparel sold by them or representing in any other manner that the respondents own, operate, or control a factory where such merchandise is made.

2. Representing, directly or by implication, that respondents sell direct from factory to consumer or that customers purchasing from the respondents save the middleman's or jobber's profit.

3. Representing, directly or by implication, that respondents are offering wearing apparel or other merchandise for sale at bankrupt or close-out prices.

4. Representing that respondents are a style and fashion leader.

5. Representing, directly or by implication, that the respondents have buying connections in any places other than the City of New York when such wearing apparel and other merchandise are procured only in said city.

6. Representing that hats composed in whole or in part of used or secondhand materials are new or are composed of new materials by failure to stamp on the sweatbands thereof, in conspicuous and legible terms which cannot be removed or obliterated without mutilating the sweatband, a statement that such hats are composed of used or secondhand materials: *Provided,* That if sweatbands are not affixed to such hats then such stamping shall appear on the bodies of such hats in conspicuous and legible terms which cannot be removed or obliterated without mutilating such bodies.

It is further ordered, That the respondent shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing, setting forth in detail the manner and form in which they have complied with this order.

By the Commission.

[SEAL] OTIS B. JOHNSON, *Secretary.*

[F. R. Doc. 47-6065; Filed, June 26, 1947; 8:50 a. m.]

TITLE 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs, Department of the Treasury

[T. D. 51703]

PART 6—AIR COMMERCE REGULATIONS

REDESIGNATION OF HAVRE-HILL COUNTY AIRPORT, HAVRE, MONT., JOHN G. HINDE AIRPORT, SANDUSKY, OHIO; AND WATERTOWN MUNICIPAL AIRPORT, WATERTOWN, N. Y., AS AIRPORTS OF ENTRY WITHOUT TIME LIMIT

JUNE 20, 1947.

The Havre-Hill County Airport, Havre, Montana; the John G. Hinde Airport, Sandusky, Ohio; and the Watertown Municipal Airport, Watertown, New York, are hereby redesignated as airports of entry for civil aircraft and merchandise carried thereon arriving from places outside the United States, as defined in section 9 (b) of the Air Commerce Act of 1926 (U. S. C. title 49, sec. 179 (b)) effective June 1, 1947, without time limit.

The list of airports of entry in § 6.12, Customs Regulations of 1943 (19 CFR, Cum. Supp., 6.12) as amended, is hereby further amended to include the locations and names of these airports. The list of temporary airports of entry in § 6.13, Customs Regulations of 1943 (19 CFR, Cum. Supp., 6.13) as amended, is hereby further amended by deleting the locations, names, and dates and periods of designations of these airports.

Notice of the proposed redesignations of these airports as airports of entry without time limit was published in the FEDERAL REGISTER on May 17, 1947 (12 F. R. 3229) pursuant to the provisions of section 4 of the Administrative procedure Act (Public Law 404, 79th Congress) The redesignations of these airports shall be effective on June 1, 1947, the delayed effective date requirements of section 4 (c) of the Administrative Procedure Act being dispensed with because of the expiration of the previous designations prior to the expiration of 30 days after the publication hereof. The redesignations of these airports are based on a determination that a sufficient need exists to justify such redesignations and the redesignations are made for the purpose of providing for convenient compliance with customs requirements.

(Sec. 7 (b) 44 Stat. 572, sec. 611, 58 Stat. 714, 49 U. S. C. and Sup. 177 (b))

[SEAL] E. H. FOLEY, Jr. *Acting Secretary of the Treasury.*

[F. R. Doc. 47-6089; Filed, June 26, 1947; 8:45 a. m.]

[T. D. 51704]

PART 6—AIR COMMERCE REGULATIONS

DINNER KEY SEAPLANE BASE, MIAMI, FLA., REVOCATION OF DESIGNATION AS AIRPORT OF ENTRY

JUNE 20, 1947.

The designation of the Dinner Key Seaplane Base, Miami, Florida, as an airport of entry for civil aircraft and merchandise carried thereon arriving from places outside the United States, as defined in section 9 (b) of the Air Commerce Act of 1926 (U. S. C. Title 49, sec. 179 (b)) is hereby revoked effective August 1, 1947.

The list of airports of entry in § 6.12, Customs Regulations of 1943 (19 CFR, Cum. Supp., 612) as amended, is hereby further amended by deleting therefrom the location and name of said airport.

Notice of the proposed revocation of the designation of this airport as an airport of entry was published in the FEDERAL REGISTER on May 17, 1947 (12 F R. 3230) pursuant to the provisions of section 4 of the Administrative Procedure Act (Public Law 404, 79th Congress) The revocation is made for the reason that the site embracing the seaplane base is no longer available for the use of the owners and operators of seaplanes.

(Sec. 7 (b) 44 Stat. 572, sec. 611, 58 Stat. 714; 49 U. S. C. and Sup. 177 (b))

[SEAL] E. H. FOLEY, Jr., *Acting Secretary of the Treasury.*

[F. R. Doc. 47-6091; Filed, June 26, 1947; 8:46 a. m.]

TITLE 22—FOREIGN RELATIONS

Chapter I—Department of State

[Departmental Reg. DR–OR 5]

PART 1—FUNCTIONS AND ORGANIZATION

ADVISORY COMMITTEE FOR FOREIGN SERVICE INSTITUTE

Under authority contained in R. S. 161 (5 U. S. C. 22) and pursuant to section 3 of the Administrative Procedure Act of 1946 (60 Stat. 238), Part 1 of Title 22 of the Code of Federal Regulations is hereby amended by the addition of the following section:

§ 1.2511 *Advisory Committee for the Foreign Service Institute.* The Advisory Committee for the Foreign Service Institute is established by authority of Departmental Regulation 108.42 of March 7, 1947. (12 F. R. 1545)

(a) *Purpose.* To serve the Foreign Service Institute in an advisory capacity with respect to the programs, operations, and activities of the Institute.

(b) *Major functions.* The Committee performs the following functions:

(1) Advises the Director of the Institute as to the general character and scope of the training programs of the Institute.

(2) Reviews, not less than once each year, the operations of the Institute and makes recommendations as to its future operations.

(3) Gives such other advice and renders such services as may be requested by the Director General of the Foreign Service.

(c) Organization. The Committee is composed of the following members:

(1) The Director General of the Foreign Service (chairman)

(2) Two members of the United States Senate as may be appointed by the Vice President or the President pro tempore of the Senate.

(3) Two members of the United States House of Representatives as may be appointed by the Speaker of the House.

(4) Six members designated by the Secretary of State as follows:

(i) One official of the Department of State.

(ii) Two former ambassadors, Foreign Service officers, or Department of State officers.

(iii) Three private citizens distinguished in such fields as education, philanthropy, journalism, publishing, industry, banking, commerce, agriculture, or labor.

(d) *Procedures.* The Committee will be governed by the following procedures:

(1) The Director General of the Foreign Service will serve as permanent chairman of the Committee.

(2) Members of the Committee will serve without compensation, and members not officers of the Government of the United States or members of the United States Senate or of the House of Representatives will be designated as WOC consultants to the Department.

(3) Members attending meetings will receive traveling expenses in accordance with existing laws and regulations.

(4) The Committee will be called into session in Washington from time to time as determined by the Director General, or by decision of the Committee, but in no case will it meet less than once each year.

(5) The Director of the Foreign Service Institute, through the Director General, will keep members of the Committee currently informed of significant developments in the planning and operation of the Institute.

(R. S. 161, secs. 3, 12, Pub. Law 404, 79th Cong., 60 Stat. 238, 244; 5 U. S. C. 22)

Approved: June 20, 1947.

JOHN E. PEURIFOY,
Assistant Secretary of State.

[F. R. Doc. 47-6079; Filed, June 26, 1947; 8:52 a. m.]

TITLE 24—HOUSING CREDIT

Chapter VIII—Office of Housing Expediter

[Housing Expediter Premium Payments Reg. 9, Amdt. 4]

PART 805—PREMIUM PAYMENTS REGULATIONS UNDER VETERANS' HOUSING ACT OF 1946

MERCHANT PIG IRON

Section 805.9 (Housing Expediter Premium Payments Regulation No. 9) is amended in the following respects:

1. In the Purpose and Findings, the third and fourth sentences are amended to read as follows: "The payment of a uniform rate of premium for the additional production of all plants in this industry is not feasible. For this reason one uniform rate is provided for operating and reopened plants and another uniform rate for closed plants."

2. Paragraphs (a) (3) to (a) (15), inclusive, are renumbered (a) (4) to (a) (16) inclusive, and a new paragraph (a) (3) is added to read as follows:

(3) "Housing type items" means any item listed below, or any other item which in the judgment of the Expediter is needed in, or in connection with, the construction of house accommodations:

Cast iron soil pipe and fittings.
Cast iron pressure pipe and fittings.
Cast iron radiation.
Warm air furnaces, and floor and wall furnaces.
Bathtubs.
Lavatories.
Kitchen sinks, and sink and tray combinations.
Low pressure boilers for residential heating use.
Screwed pipe fittings.
Builders' hardware.
Electrical wiring devices.

3. Paragraph (a) (6) is amended to read as follows:

(6) "Reopened plant" means a plant which is not an operating plant but which produced merchant pig iron at any time during the period September 1, 1946 to June 30, 1947, inclusive.

4. Paragraphs (a) (7) to (a) (16), inclusive, are renumbered (a) (8) to (a) (17), inclusive, and a new paragraph (a) (7) is added to read as follows:

(7) "Closed plant" means a plant which is neither an operating plant nor a reopened plant.

5. Paragraphs (b) (1) to (b) (3) inclusive, are amended to read as follows:

(b) *Establishment of quota.* A separate quota shall be established for each plant and for each month during which this section remains in effect: *Provided, however* That in the case of a producer with two or more plants, if the Expediter finds an application by the producer on Form NHA 14–93 that it is the producer's normal operating practice to shift a substantial portion of his production and/or shipments among any of his plants, the Expediter may establish a combined quota for such plants. Quotas shall be established as follows:

(1) For a closed plant, and for an operating plant which produced no merchant pig iron in the period January 1, 1946 to August 31, 1946, inclusive, the quota for each month shall be zero.

(2) For a reopened plant, the quota for each month shall be determined by the Expediter on application.

(3) For an operating plant which produced merchant pig iron at any time during the period January 1, 1946 to August 31, 1946, inclusive, the quota for any month shall be determined in the following manner:

(i) Determine the month of highest production of merchant pig iron in the period January 1, 1946 to August 31, 1946, inclusive, compute 80% of the plant's production of merchant pig iron during that month and divide this figure by the total number of calendar days in that month.

(ii) If a plant produced merchant pig iron in at least three months during the period January 1, 1946 to August 31, 1946, inclusive, determine the plant's total production of merchant pig iron in the three months of highest production during that period and divide this figure by the total number of calendar days in those three months. If a plant produced merchant pig iron in only one or two months during the period January 1, 1946 to August 31, 1946, inclusive, determine the total production of merchant pig iron in such month or months and divide by the total number of calendar days therein.

(iii) The quota for any month is arrived at by multiplying the daily average as computed in subdivision (i) or (ii) whichever is lower, by the number of calendar days in that month.

6. Paragraphs (d) (1) to (d) (3) inclusive, are renumbered (d) (2) to (d) (4) inclusive, and a new paragraph (d) (1) is added to read as follows:

(d) *Rate and computation of premium payments.* (1) Premiums shall be payable with respect to shipments in excess of a plant's established quota: *Provided, however* The Expediter may from time to time notify any plant that all or part of such over-quota shipments shall be made to designated producers of housing type items within a specified period of time, and in the event of such notification by the Expediter premiums shall be payable with respect to the over-quota shipments

covered by such notification only to the extent that they have been made in accordance with the terms of such notification.

7. Paragraph (d) (2) is amended to read as follows:

(2) For shipments by an operating plant or by a reopened plant, a premium at the rate of $8 per gross ton shall be paid on all shipments of merchant pig iron during a month covered by a claim, which are in excess of the plant's established quota for that month.

8. Paragraph (j) is amended to read as follows:

(j) *Termination.* This section shall terminate on December 31, 1947. The Expediter may make any amendments which he finds necessary, but no substantive amendments will be made until after adequate notice to and discussion with the producers who have filed acceptances with the Expediter pursuant to paragraph (k) of this section: *Provided, however* That no amendment shall be made which would terminate this section prior to December 31, 1947, except by reason of change in facts or conditions which, in the judgment of the Expediter, make the use of premium payments for the stimulation of additional production and shipments of merchant pig iron no longer necessary, and any termination on such basis shall not be effective until the end of at least one full calendar month following notice of the proposed termination to the producers who have filed acceptances with the Expediter pursuant to paragraph (k) of this section.

Termination of this section shall not preclude the filing of claims for payment during the month following such termination on account of shipments during the immediately preceding month; such claims shall be dealt with in accordance with the provisions of this section in the same manner as if it had not been terminated.

9. Paragraph (k) is renumbered (l) and a new paragraph (k) is added to read as follows:

(k) *Acceptance of premium payments plan.* Any producer may signify his acceptance of the premium payments plan embodied in this section by filing with the Housing Expediter, Washington, D. C., an executed acceptance in substantially the following form:

In consideration of paragraph (j) of EPPR-9, amended June 26, 1947, and pursuant to paragraph (k) thereof, the undersigned hereby accepts the provisions of said regulation and agrees to use his best efforts, up to and including December 31, 1947, to make maximum over-quota shipments of merchant pig iron in accordance with said regulation.

Signature of producer

Date

10. Paragraph (l) formerly (k) is amended to read as follows:

(l) *Effective date.* This section as amended shall become effective June 26, 1947, but shall not be applicable to claims based upon shipments made prior to July 1, 1947.

(60 Stat. 207; 50 U. S. C. App. Sup. 1821)

Issued this 26th day of June 1947.

OFFICE OF THE HOUSING EXPEDITER,
By JAMES V. SARCONE,
Authorizing Officer

[F. R. Doc. 47-6157; Filed, June 26, 1947; 11:46 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue, Department of the Treasury

Subchapter D—Employment Taxes

[T. D. 5566]

PART 402—EMPLOYEES' TAX AND EMPLOYERS' TAX UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT

PART 403—EXCISE TAX ON EMPLOYERS UNDER THE FEDERAL UNEMPLOYMENT TAX ACT

MISCELLANEOUS AMENDMENTS

On March 21, 1947, notice of proposed rule making, regarding the employment tax provisions of the Social Security Act Amendments of 1946 (Pub. Law 719, 79th Cong., 60 Stat. 978) approved August 10, 1946, was published in the FEDERAL REGISTER (12 F. R. 1892) After consideration of all such relevant matter as was presented by interested persons regarding the proposal, the following amendments are hereby adopted. Such amendments are necessary in order to conform Regulations 106 (26 CFR Part 402) relating to the employees' tax and the employers' tax under the Federal Insurance Contributions Act (Subchapter A, Chapter 9, Internal Revenue Code) to sections 101, 102, 412 (a) and 413 of such Social Security Act Amendments of 1946, and Regulations 107 (26 CFR Part 403) relating to the excise tax on employers under the Federal Unemployment Tax Act (Subchapter C, Chapter 9, Internal Revenue Code) to sections 302 to 305, inclusive, 412 (b) and 416 (b) of such Social Security Act Amendments of 1946, and are as follows:

PARAGRAPH 1. Immediately preceding the caption "Section 3797 (a) and (b) of the Internal Revenue Code" as set forth preceding § 402.201, the following is inserted:

SECTION 412 (a) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1426 (a) (1) of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1426 (a) (1) is amended to read as follows:

(1) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid, prior to January 1, 1947, to such individual by such employer with respect to employment during such calendar year; or that part of the remuneration which, after remuneration equal to $3,000 with respect to employment after 1936 has been paid to an individual by an employer during any calendar year after 1946, is paid to such individual by such employer during such calendar year;

PAR. 2. Section 402.201 is amended by inserting after paragraph (o) the following new paragraph:

(p) Social Security Act Amendments of 1946 means the act approved August 10, 1946 (Pub. Law 719, 79th Cong., 60 Stat. 978)

PAR. 3. Immediately preceding § 402.227 the following is inserted:

SECTION 412 (a) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1426 (a) (1) of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1426 (a) (1)) is amended to read as follows:

(1) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid, prior to January 1, 1947, to such individual by such employer with respect to employment during such calendar year; or that part of the remuneration which, after remuneration equal to $3,000 with respect to employment after 1936 has been paid to an individual by an employer during any calendar year after 1946, is paid to such individual by such employer during such calendar year;

PAR. 4. Section 402.227 (a) is amended by striking out the period at the end of the first sentence thereof and inserting in lieu thereof a comma and the following: "and as further amended by section 412 (a) of the Social Security Act Amendments of 1946."

PAR. 5. Section 402.228 (a) is amended as follows:

(A) By striking out the first three sentences of such section and inserting in lieu thereof the following:

§ 402.228 *Exclusions from wages*—(a) *$3,000 limitation*—(1) *In general.* Section 1426 (a) (1) of the act provides an annual $3,000 limitation on the amount of remuneration that may constitute wages, by excepting from the term "wages" remuneration paid after $3,000 has been paid. Under such section as amended by section 412 (a) of the Social Security Act Amendments of 1946, the amount first to be included in wages, after which the exception operates, is measured in two ways, depending on whether the remuneration is paid before 1947 or is paid after 1946. In the case of remuneration paid before 1947, the amount first to be included in wages is remuneration paid up to and including $3,000 for employment performed by an employee for his employer during each calendar year regardless of when paid (before 1947) and additional amounts for employment performed in such calendar year by such employee for such employer are excluded regardless of when paid (before 1947) In the case of remuneration paid after 1946, the amount first to be included in wages in each calendar year is remuneration up to and including $3,000 paid in the calendar year by an employer to an employee for employment performed at any time after December 31, 1936; and additional amounts paid in such calendar year by such employer to such employee are excluded regardless of when earned. In general, the change is from an "earned within the calendar year basis" to a "paid within the calendar year

basis." For a more complete explanation of the limitation, see subparagraphs (2) and (3) of this paragraph.

(2) *Remuneration paid before 1947.* This subparagraph (2) (ending with Example 3) applies only with respect to remuneration paid before January 1, 1947.

The term "wages" does not include that part of the remuneration paid before January 1, 1947, by an employer to an employee for employment performed for him during any calendar year which exceeds the first $3,000 paid by such employer to such employee for employment performed during such calendar year.

In the case of remuneration paid before 1947, the $3,000 limitation applies only if the remuneration received by an employee from the same employer for employment during any one calendar year exceeds $3,000. The limitation in such case relates to remuneration for employment during any one calendar year and not to the amount of remuneration (irrespective of the year of employment) which is paid or received in any one calendar year.

(B) By inserting in the parenthetical matter in the third sentence of Example 1, immediately after the word "received" the following: "before January 1, 1947,"

(C) By striking out the clause, immediately following Example 1, "If the employee has more than one employer during a calendar year," and inserting in lieu thereof the following: "In the case of remuneration paid before 1947, if the employee has more than one employer during a calendar year,"

(D) By inserting at the beginning of the first and fifth sentences of Example 2 the following: "During 1940."

(E) By inserting immediately following the word "and" where it last appears in the first sentence of Example 3, the following: "during such year."

(F) By inserting immediately following Example 3 the following new subparagraph:

(3) *Remuneration paid after 1946.* This subparagraph (3) applies only with respect to remuneration paid after December 31, 1946.

The term "wages" does not include that part of the remuneration paid within any calendar year beginning after December 31, 1946, by an employer to an employee which exceeds the first $3,000 paid within such calendar year by such employer to such employee for employment performed for him at any time after December 31, 1936.

In the case of remuneration paid after 1946, the $3,000 limitation applies only if the remuneration received during any one calendar year by an employee from the same employer for employment performed after 1936 exceeds $3,000. The limitation in such case relates to the amount of remuneration received during any one calendar year for employment after 1936 and not to the amount of remuneration for employment performed in any one calendar year.

Example 1. Employee G, in 1947, receives $2,500 from employer H on account of $3,000 due him for employment performed in 1947. In 1948 G receives from employer H the balance of $500 due him for employment performed in the prior year (1947), and thereafter in 1948 also receives $3,000 for employment performed in 1948 for employer H. The $2,500 received in 1947 is subject to tax in 1947. The balance of $500 received in 1948 for employment during 1947 is subject to tax in 1948, as is also the first $2,500 paid of the $3,000 for employment during 1948 (this $500 for 1947 employment added to the first $2,500 paid for 1948 employment constitutes the maximum wages which could be received by G in 1948 from any one employer). The final $500 received by G from H in 1948 is not included as wages and is not subject to the tax.

Example 2. Employee I, in 1946, receives $3,000 from employer J on account of $6,000 due him for employment performed in 1946. In 1947, before receiving any remuneration for employment performed in 1947, employee I receives the balance of $3,000 due him from J on account of employment performed in 1946. The $3,000 received in 1946 constitutes wages in 1946 and is subject to the tax, in accordance with the provisions set forth in subparagraph (2) of this paragraph. The balance of $3,000 received in 1947 on account of employment in 1946 constitutes wages and is subject to the tax in 1947, in accordance with the provisions set forth in this subparagraph (3). The $3,000 received in 1947 for 1946 employment constitutes the maximum wages which could be received by I from J in 1947. Any further remuneration received in 1947 by employee I for services performed for J is not included as wages and is not subject to the tax, whether for services performed before, during, or after 1947. (Assuming the same amounts of remuneration and times of payment, the same result would be reached if employee I had left the employ of J and performed no further services for J after 1946.)

If during a calendar year (after 1946) the employee receives remuneration from more than one employer, the limitation of wages to the first $3,000 of remuneration received applies, not to the aggregate remuneration received from all employers with respect to employment performed after 1936, but instead to the remuneration received during such calendar year from each employer with respect to employment performed after 1936. In such case the first $3,000 received during the calendar year from each employer constitutes wages and is subject to the tax, even though, under section 1401 (d) of the act, the employee may be entitled to a refund of any amount of employees' tax deducted from his wages which exceeds the employees' tax with respect to the first $3,000 of wages received during the calendar year from all employers. (In this connection and in connection with the two examples immediately following, see § 402.705, relating to special refunds of employees' tax on wages over $3,000.)

Example 3. During 1947 employee K receives from employer L a salary of $600 a month for employment performed for L during the first seven months of 1947, or total remuneration of $4,200. At the end of the fifth month K has received $3,000 from employer L, and only that part of his total remuneration from L constitutes wages subject to the tax. The $600 received by employee K from employer L in the sixth month, and the like amount received in the seventh month, are not included as wages and are not subject to the tax. At the end of the seventh month K leaves the employ of L and enters the employ of M. K receives remuneration of $600 a month from employer M in each of the remaining five months of 1947, or total remuneration of $3,000 from employer M. The entire $3,000 received by K from employer M constitutes wages and is subject to the tax. Thus, the first $3,000 received from employer L and the entire $3,000 received from employer M constitute wages.

Example 4. During the calendar year 1947 N is simultaneously an officer (an employee) of the O Corporation, the P Corporation, and the Q Corporation and during such year receives a salary of $3,000 from each corporation. Each $3,000 received by N from each of the corporations O, P, and Q (whether or not such corporations are related) constitutes wages and is subject to the tax.

PAR. 6. Immediately preceding § 402.301, the following is inserted:

SECTION 101 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Clauses (1) and (2) of section 1400 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1400), as amended, are amended to read as follows:

(1) With respect to wages received during the calendar years 1939 to 1947, both inclusive, the rate shall be 1 per centum.

(2) With respect to wages received during the calendar year 1948, the rate shall be 2½ per centum.

PAR. 7. Section 402.302, as amended by Treasury Decision 5487, approved December 27, 1945, is further amended to read as follows:

§ 402.302 *Rates and computation of employees' tax.* The rates of employees' tax applicable for the respective calendar years are as follows:

	Percent
For the calendar years 1940 to 1947, both inclusive	1
For the calendar year 1948	2½
For the calendar year 1949 and subsequent calendar years	3

The employees' tax is computed by applying to the wages received by the employee the rate in effect at the time such wages are received.

Example. During 1947 A is an employee of B and is engaged in the performance of services which constitute employment (see § 402.203). In the following year, 1948, A receives from B $1,000 as remuneration for services performed by A in the preceding year. The tax is payable at the 2½ percent rate in effect for the calendar year 1948 (the year in which the wages are received) and not at the 1 percent rate which is in effect for the calendar year 1947 (the year in which the services were performed).

PAR. 8. Immediately preceding § 402.401 the following is inserted:

SECTION 102 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Clauses (1) and (2) of section 1410 of such act (Internal Revenue Code, sec. 1410), as amended, are amended to read as follows:

(1) With respect to wages paid during the calendar years 1939 to 1947, both inclusive, the rate shall be 1 per centum.

(2) With respect to wages paid during the calendar year 1948, the rate shall be 2½ per centum.

PAR. 9. Section 402.402, as amended by Treasury Decision 5487, is further amended to read as follows:

§ 402.402 *Rates and computation of employers' tax.* The rates of employers' tax applicable for the respective calendar years are as follows:

	Percent
For the calendar years 1940 to 1947, both inclusive	1
For the calendar year 1948	2½
For the calendar year 1949 and subsequent calendar years	3

The employers' tax is computed by applying to the wages paid by the employer the rate in effect at the time such wages are paid.

PAR. 10. Immediately preceding § 402.705 the following is inserted:

SECTION 413 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1401 (d) of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1401 (d)) is amended to read as follows:

(d) *Special Refunds*—(1) *Wages received before 1947* If by reason of an employee rendering service for more than one employer during any calendar year after the calendar year 1939, the wages of the employee with respect to employment during such year exceed $3,000, the employee shall be entitled to a refund of any amount of tax, with respect to such wages, imposed by section 1400, deducted from such wages and paid to the collector, which exceeds the tax with respect to the first $3,000 of such wages received. Refund under this section may be made in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax; except that no such refund shall be made unless (A) the employee makes a claim, establishing his right thereto, after the calendar year in which the employment was performed with respect to which refund of tax is claimed, and (B) such claim is made within two years after the calendar year in which the wages are received with respect to which refund of tax is claimed. No interest shall be allowed or paid with respect to any such refund. No refund shall be made under this paragraph with respect to wages received after December 31, 1946.

(2) *Wages received after 1946.* If by reason of an employee receiving wages from more than one employer during any calendar year after the calendar year 1946, the wages received by him during such year exceed $3,000, the employee shall be entitled to a refund of any amount of tax, with respect to such wages, imposed by section 1400 and deducted from the employee's wages (whether or not paid to the collector), which exceeds the tax with respect to the first $3,000 of such wages received. Refund under this section may be made in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax; except that no such refund shall be made unless (A) the employee makes a claim, establishing his right thereto, after the calendar year in which the wages were received with respect to which refund of tax is claimed, and (B) such claim is made within two years after the calendar year in which such wages were received. No interest shall be allowed or paid with respect to any such refund.

PAR. 11. Section 402.705, as amended by Treasury Decision 5487, is further amended as follows:

(A) By striking out the first sentence of the first paragraph and inserting in lieu thereof the following:

§ 402.705 *Special refunds on employees' tax on wages over $3,000*—(a) *In general.* If an employee receives wages from more than one employer, his aggregate wages from all employers may exceed the annual $3,000 limitation on wages from a single employer provided by section 1426 (a) (1) of the act. (See § 402.228 (a), relating to the $3,000 limitation.) Section 1401 (d) of the act provides in certain cases for refund to an employee of a portion of the employees' tax in event of such an excess. By reason of the amendment of such section by section 413 of the Social Security Act Amendments of 1946, the conditions and limitations upon the refunds differ in certain respects, depending upon whether the tax, refund of which is claimed, is imposed with respect to wages received before 1947 or with respect to wages received after 1946.

(b) *Wages received before 1947* This paragraph relates only to refunds, under section 1401 (d) (1) of the act, of employees' tax with respect to wages received before January 1, 1947. If, prior to 1947, an employee receives wages in excess of $3,000 from two or more employers for services performed during the calendar year 1940 or any subsequent calendar year, the employee may file a claim for refund of the amount, if any, by which the employees' tax deducted and paid to a collector with respect to such wages exceeds the employees' tax with respect to the first $3,000 of such wages.

(B) By striking out the words "Each claim" at the beginning of the third sentence of the first paragraph and inserting in lieu thereof "Each such claim"

(C) By inserting in the clause numbered (4) in the fourth sentence of the first paragraph, immediately after the word "year" where it first appears, the words "prior to 1947"

(D) By striking the word "section" wherever appearing therein from the last two sentences of the first paragraph, and inserting in lieu thereof "paragraph"

(E) By striking out the last paragraph and inserting in lieu thereof the following:

Example 1. Employee A in the calendar year 1946 receives taxable wages in the amount of $2,000 from each of his employers, B, C, and D, for services performed during such year, or a total of $6,000. Employees' tax is deducted from A's wages and paid to the collector, in the amount of $20 by B and $20 by C, or a total of $40. Employer D pays employees' tax in the amount of $20 to the collector without deducting such tax from A's wages. The employees' tax with respect to the first $3,000 of such wages is $30. A may file a claim for refund of $10.

Example 2. Employee E in the calendar year 1946 performs employment for employers F and G, for which E is entitled to remuneration of $3,000 from each employer, or a total of $6,000. On account of such employment E in 1946 receives wages in the amount of $3,000 from F, and $2,000 from G; and on January 1, 1947, E receives the remaining $1,000 of wages from G. Employees' tax was deducted and paid to the collector as follows: in 1946, by employer F $30, and by employer G, $20; and in 1947, by employer G, $10. Thus E, prior to January 1, 1947, received $5,000 in wages for services performed during the calendar year 1946, with respect to which wages $50 of employees' tax was deducted and paid to the collector. The amount of employees' tax with respect to the first $3,000 of such wages is $30. E may file a claim for refund of $20. (The $1,000 of wages received on January 1, 1947, and $10 of employees' tax with respect thereto, have no bearing on this claim because the wages were received after December 31, 1946; but if in 1947 E receives wages from one or more employers in addition to employer G, and the total wages received in such year from all employers exceeds $3,000, E may be entitled to another special refund of employees' tax. The determination in such case would include consideration of the $1,000 wages received on January 1, 1947, and the $10 of employees' tax with respect thereto, and such determination would be made under section 1401 (d) (2) of the act, which is dealt with in paragraph (c) of this section.)

(c) *Wages received after 1946.* This paragraph relates only to refunds, under section 1401 (d) (2) of the act, of employees' tax with respect to wages received after December 31, 1946. If, during any calendar year beginning after December 31, 1946, an employee receives wages in excess of $3,000 from two or more employers, the employee may file a claim for refund of the amount, if any, by which the employees' tax imposed with respect to such wages and deducted therefrom exceeds the employees' tax with respect to the first $3,000 of such wages. (See §§ 402.227 and 402.228, relating to wages.) Each such claim shall be made with respect to wages received within one calendar year (regardless of the year or years after 1936 during which the services are performed for which such wages are received) The employee shall submit with the claim, as a part thereof, a statement setting forth the following information, with respect to each employer from whom he received wages during the calendar year: (1) The name and address of such employer, (2) the account number of the employee and the employee's name as reported by the employer on his returns, (3) the amount of wages received during the calendar year to which the claim relates, (4) the amount of employees' tax, if any, deducted from such wages, and (5) the amount of such tax, if any, which has been refunded or otherwise returned to the employee. Other information may be required, but should be submitted only upon the receipt of a specific request therefor. The employee's claim shall be made on Form 843, in accordance with the regulations of this part and the instructions relating to such form, and shall be filed with the collector for the district in which the employee resides. No interest will be allowed or paid by the Government on the amount of any refund to which this paragraph relates.

No refund to which this paragraph relates will be made unless (1) the employee files a claim, establishing his right thereto, after the calendar year in which the wages are received with respect to which refund of tax is claimed, and (2) such claim is filed within two years after the calendar year in which such wages are received.

Example 1. Employee H in the calendar year 1947 receives taxable wages in the amount of $2,000 from each of his employers I, J, and K, for services performed during such year (or at any time after December 31, 1936), or a total of $6,000. Employees' tax is deducted from H's wages, in the amount of $20 by I and $20 by J, or a total of $40. Employer K pays employees' tax in the amount of $20 to the collector without deducting such tax from H's wages. The employees' tax with respect to the first $3,000 of such wages is $30. H may file a claim for refund of $10.

Example 2. Employee L in the calendar year 1947 performs employment for employers M and N, for which L is entitled to remuneration of $3,000 from each employer, or a total of $6,000. On account of such employment L in 1946 received an advance pay-

ment of $1,000 in wages from M; and in 1947 receives wages in the amount of $2,000 from M, and $3,000 from N. Employees' tax was deducted as follows: In 1946, $10 by employer M; and in 1947, $20 by employer M, and $30 by employer N. Thus L in the calendar year 1947 received $5,000 in wages, from which $50 of employees' tax was deducted. The amount of employees' tax with respect to the first $3,000 of such wages received in 1947 is $30. L may file a claim for refund of $20. (The $1,000 advance of wages received in 1946 from M, and $10 of employees' tax with respect thereto, have no bearing on this claim, because the wages were not received in 1947; and such amounts could not form the basis for a refund unless L prior to 1947 received from M and at least one more employer advance wages totalling more than $3,000 for employment to be performed during 1947, in which case L's right to refund would be determined under section 1401 (d) (1) of the act, which is dealt with in paragraph (b) of this section.)

PAR. 12. Immediately preceding the caption "Section 3797 (a) and (b) of the Internal Revenue Code" as set forth preceding § 403.201, the following is inserted:

SECTION 412 (b) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 (b) (1) of the Federal Unemployment Tax Act (Internal Revenue Code, sec. 1607 (b) (1)) is amended to read as follows:

(1) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid after December 31, 1939, and prior to January 1, 1947, to such individual by such employer with respect to employment during such calendar year; or that part of the remuneration which, after remuneration equal to $3,000 with respect to employment after 1938 has been paid to an individual by an employer during any calendar year after 1946, is paid to such individual by such employer during such calendar year;

SECTION 302 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

That part of section 1607 (c) of the Internal Revenue Code, as amended, which reads as follows:

(c) *Employment.* The term "employment" means any service performed prior to January 1, 1940, which was employment as defined in this section prior to such date, and any service, of whatever nature, performed after December 31, 1939, within the United States by an employee for the person employing him, irrespective of the citizenship or residence of either, except—

is amended, effective July 1, 1946, to read as follows:

(c) *Employment.* The term "employment" means any service performed prior to July 1, 1946, which was employment as defined in this section as in effect at the time the service was performed; and any service, of whatever nature, performed after June 30, 1946, by an employee for the person employing him, irrespective of the citizenship or residence of either, (A) within the United States, or (B) on or in connection with an American vessel under a contract of service which is entered into within the United States or during the performance of which the vessel touches at a port in the United States, if the employee is employed on and in connection with such vessel when outside the United States, except—

SECTION 303 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 (c) (4) of the Internal Revenue Code, as amended, is amended, effective July 1, 1946, to read as follows:

(4) Service performed on or in connection with a vessel not an American vessel by an employee, if the employee is employed on and in connection with such vessel when outside the United States;

SECTION 304 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

(a) Section 1607 (c) (15) of such Code is amended by striking out "or" at the end thereof.

(b) Section 1607 (c) (16) of such Code is amended by striking out the period and inserting in lieu thereof the following: "; or"

(c) Section 1607 (c) of such Code is further amended by adding after paragraph (16) a new paragraph to read as follows:

(17) Service performed by an individual in (or as an officer or member of the crew of a vessel while it is engaged in) the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds, or other aquatic forms of animal and vegetable life (including service performed by any such individual as an ordinary incident to any such activity), except (A) service performed in connection with the catching or taking of salmon or halibut, for commercial purposes, and (B) service performed on or in connection with a vessel of more than ten net tons (determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States).

(d) The amendments made by this section shall take effect July 1, 1946.

SECTION 305 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 of such Code, as amended, is further amended, effective July 1, 1946, by adding after subsection (m) a new subsection to read as follows:

(n) *American vessel.* The term "American vessel" means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State.

SECTION 416 (b) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

The last sentence of subsection (f) of section 1607 of the Federal Unemployment Tax Act, as amended, is amended by striking out the period at the end thereof and inserting in lieu thereof the following: "; *Provided*, That an amount equal to the amount of employee payments into the unemployment fund of a State may be used in the payment of cash benefits to individuals with respect to their disability, exclusive of expenses of administration."

PAR. 13. Section 403.201 (26 CFR 403.201) is amended by inserting after paragraph (m) the following new paragraph:

(n) Social Security Act Amendments of 1946 means the act approved August 10, 1946 (Pub. Law 719, 79th Cong., 60 Stat. 978)

PAR. 14. Immediately preceding the caption "Section 1607 (c) of the Federal Unemployment Tax Act, as enacted February 10, 1939" as set forth preceding § 403.202, the following is inserted:

SECTION 302 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

That part of section 1607 (c) of the Internal Revenue Code, as amended, which reads as follows:

(c) *Employment.* The term "employment" means any service performed prior to January 1, 1940, which was employment as defined in this section prior to such date * * *

is amended, effective July 1, 1946, to read as follows:

(c) *Employment.* The term "employment" means any service performed prior to July 1, 1946, which was employment as defined in this section as in effect at the time the service was performed * * *

PAR. 15. Section 403.202, as amended by Treasury Decision 5519, approved June 14, 1946, is amended by striking out the first three sentences thereof and inserting in lieu thereof the following:

§ 403.202 *Employment prior to January 1, 1940.* Under the provisions of section 1607 (c) of the Federal Unemployment Tax Act, as amended, effective July 1, 1946, by section 302 of the Social Security Act Amendments of 1946, services performed prior to July 1, 1946, constitute employment if they were employment as defined in section 1607 (c) as in effect at the time the service was performed. The provision in effect prior to January 1, 1940, and therefore applicable to services performed prior to such date, is section 1607 (c) of the Federal Unemployment Tax Act as originally enacted February 10, 1939, as modified by section 13 (a) of the Railroad Unemployment Insurance Act. Thus, services performed prior to January 1, 1940, within the United States by an employee for the person employing him, constitute employment within the meaning of the Federal Unemployment Tax Act in force on and after January 1, 1940, unless the services are excepted by section 1607 (c) as originally enacted, as modified by such section 13 (a)

PAR. 16. Immediately preceding § 403.203 the following is inserted:

SECTION 302 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

That part of section 1607 (c) of the Internal Revenue Code, as amended, which reads as follows:

(c) *Employment.* The term "employment" means * * * any service, of whatever nature, performed after December 31, 1939, within the United States by an employee for the person employing him, irrespective of the citizenship or residence of either, except—

is amended, effective July 1, 1946, to read as follows:

(c) *Employment.* The term "employment" means any service performed prior to July 1, 1946, which was employment as defined in this section as in effect at the time the service was performed; and any service, of whatever nature, performed after June 30, 1946, by an employee for the person employing him, irrespective of the citizenship or residence of either, (A) within the United States, or (B) on or in connection with an American vessel under a contract of service which is entered into within the United States or during the performance of which

the vessel touches at a port in the United States, if the employee is employed on and in connection with such vessel when outside the United States, except—

SECTION 305 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 of such Code, as amended, is further amended, effective July 1, 1946, by adding after subsection (m) a new subsection to read as follows:

(n) *American vessel.* The term "American vessel" means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State.

PAR. 17. Section 403.203, as amended by Treasury Decision 5519, is amended to read as follows:

§ 403.203 *Employment after December 31, 1939*—(a) *In general.* Whether services performed on or after January 1, 1940, constitute employment is determined under section 1607 (c) of the act, that is, section 1607 (c) as amended, effective January 1, 1940, by section 614 of the Social Security Act Amendments of 1939, and as amended, effective January 1, 1946, by section 4 (d) of the International Organizations Immunities Act, and as further amended, effective July 1, 1946, by sections 302, 303, and 304 of the Social Security Act Amendments of 1946. This section, and all sections of this Subpart B which follow (except §§ 403.227 and 403.228, relating to wages) apply with respect only to services performed after December 31, 1939. Such sections apply with respect to services performed at any time after such date, except those provisions thereof in which a different period of application is expressly stated. (For provisions relating to the circumstances under which services which do not constitute employment are nevertheless deemed to be employment, and relating to the circumstances under which services which constitute employment are nevertheless deemed not to be employment, see § 403.207. For provisions relating to the circumstances under which certain services with respect to which the collection of tax is prohibited are deemed not to be included within the term "employment" as used in the regulations in this part, see § 403.206. For provisions relating to services performed prior to January 1, 1940, see § 403.202.

(b) *Services performed within the United States.* Services performed on or after January 1, 1940, within the United States, that is, within any of the several States, the District of Columbia, or the Territory of Alaska or Hawaii, by an employee for the person employing him, unless specifically excepted by section 1607 (c) of the act, constitute employment within the meaning of the act. Services performed outside the United States, that is, outside the several States, the District of Columbia, and the Territories of Alaska and Hawaii (except certain services performed after June 30, 1946, on or in connection with an American vessel—see paragraph (c) of this section) do not constitute employment.

With respect to services performed within the United States, the place where the contract of service is entered into and the citizenship or residence of the employee or of the person employing him are immaterial. Thus, the employee and the person employing him may be citizens and residents of a foreign country and the contract of service may be entered into in a foreign country, and yet, if the employee under such contract actually performs services within the United States, there may be to that extent employment within the meaning of the act.

(c) *Services performed outside the United States.* Services performed on or after July 1, 1946, by an employee for the person employing him "on or in connection with" an American vessel outside the United States constitute employment: *Provided,*

(1) The employee is also employed "on and in connection with" such vessel when outside the United States; and

(2) The services are performed under a contract of service, between the employee and the person employing him, which is entered into within the United States, or during the performance of which the vessel touches at a port within the United States; and

(3) The services are not excepted under section 1607 (c) of the act. (See particularly § 403.226b, relating to fishing.)

An employee performs services on and in connection with the vessel if he performs services on the vessel which are also in connection with the vessel. Services performed on the vessel as officers or members of the crew, or as employees of concessionaires, of the vessel, for example, are performed under such circumstances, since such services are also connected with the vessel. Services may be performed on the vessel, however, which have no connection with it, as in the case of services performed by an employee while on the vessel merely as a passenger in the general sense. For example, the services of a buyer in the employ of a department store while he is a passenger on a vessel are not in connection with the vessel.

If services are performed by an employee "on and in connection with" an American vessel when outside the United States and conditions in subparagraphs (2) and (3) of this paragraph are met, then the services of that employee performed on or in connection with the vessel constitute employment. The expression "on or in connection with" refers not only to services performed on the vessel but also to services connected with the vessel which are not actually performed on it (for example, shore services performed as officers or members of the crew, or as employees of concessionaires, of the vessel)

Services performed by a member of the crew or other employee whose contract of service is not entered into within the United States, and during the performance of which the vessel does not touch at a port within the United States, do not constitute employment, notwithstanding similar services performed by others on or in connection with the vessel may constitute employment.

The word "vessel" includes every description of watercraft, or other contrivance, used as a means of transportation on water. It does not include any type of aircraft.

The term "American vessel" means any vessel which is documented (that is, registered, enrolled, or licensed) or numbered in conformity with the laws of the United States. It also includes any vessel which is neither documented nor numbered under the laws of the United States, nor documented under the laws of any foreign country, if the crew of such vessel is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State (including the District of Columbia or the Territory of Alaska or Hawaii)

With respect to services performed outside the United States, the citizenship or residence of the employee is immaterial, and the citizenship or residence of the person employing him is material only in case it has a bearing in determining whether a vessel is an American vessel.

(d) *Services performed for Bonneville Power Administrator* Notwithstanding any other provision of the regulations in this part, such services as constitute employment under section 1607 (m) of the act shall constitute employment within the meaning of the act and of these regulations (including § 403.205 relating to who are employers) Section 1607 (m) of the act relates to services performed after December 31, 1945, by a laborer, mechanic, or workman, in connection with construction work or the operation and maintenance of electrical facilities, as an employee of the United States employed through the Bonneville Power Administrator.

PAR. 18. Immediately preceding the caption "Section 5 (b) of the International Organizations Immunities Act", as inserted by Treasury Decision 5519 preceding § 403.206, the following is inserted:

SECTION 302 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

That part of section 1607 (c) of the Internal Revenue Code, as amended, which reads as follows:

(c) *Employment.* The term "employment" means * * * any service, of whatever nature, performed after December 31, 1939, within the United States by an employee for the person employing him * * * except—

is amended, effective July 1, 1946, to read as follows:

(c) *Employment.* The term "employment" means any service performed prior to July 1, 1946, which was employment as defined in this section as in effect at the time the service was performed; and any service, of whatever nature, performed after June 30, 1946, by an employee for the person employing him * * * except—.

PAR. 19. Section 403.206, as amended by Treasury Decision 5519, is further amended as follows:

(A) By striking out the period at the end of the first sentence and inserting in lieu thereof a comma and the following: "and as further amended, effective July 1, 1946, by sections 302, 303, and 304 of the Social Security Act Amendments of 1946."

(B) By striking out the following sentences where they appear: "This section, § 403.207 (relating to included and excluded services) and §§ 403.208 to 403.226, inclusive (relating to certain classes of excepted services) apply with respect only to services performed on or after January 1, 1940. Section 403.226a, relating to an additional class of excepted services, applies with respect only to services performed on or after January 1, 1946." and by inserting in lieu thereof the following: "This section, and the sections which follow it relating to included and excluded services and the several classes of excepted services, apply with respect to services performed at any time after December 31, 1939, except where a different period of application is expressly stated."

PAR. 20. In those provisions of law which read as follows:

The term "employment" means * * * any service, of whatever nature, performed after December 31, 1939, within the United States by an employee for the person employing him * * * except—

where they appear preceding each section from § 403.208 to § 403.226a, both inclusive, the phrase "after December 31, 1939, within the United States" is stricken, and "* * *" is inserted in lieu thereof, so that such provisions of law read as follows:

The term "employment" means * * * any service, of whatever nature, performed * * * by an employee for the person employing him * * * except—

PAR. 21. Immediately preceding § 403.211 the following is inserted:

SECTION 303 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 (c) (4) of the Internal Revenue Code, as amended, is amended, effective July 1, 1946, to read as follows:

(4) Service performed on or in connection with a vessel not an American vessel by an employee, if the employee is employed on and in connection with such vessel when outside the United States;

PAR. 22. Section 403.211 is amended to read as follows:

§ 403.211 *Maritime services*—(a) *In general.* Section 1607 (c) (4) of the act, as amended, effective January 1, 1940, by section 614 of the Social Security Act Amendments of 1939, excepts service performed within the United States as an officer or member of the crew of a vessel on the navigable waters of the United States. Such exception, which is dealt with in paragraph (b) of this section, applies only with respect to services performed before July 1, 1946. Section 1607 (c) (4) of the act, as amended, effective July 1, 1946, by section 303 of the Social Security Act Amendments of 1946, excepts service performed within the United States on or in connection with a vessel not an American vessel by an employee, if the employee is employed on and in connection with such vessel when outside the United States. Such exception, which is dealt with in paragraph (c) of this section, applies only with respect to services performed on or after July 1, 1946. (For definitions of "vessel" and "American vessel," see § 403.203 (c))

(b) *Services performed prior to July 1, 1946.* The expression "navigable waters of the United States" means such waters as are navigable in fact and which by themselves or their connection with other waters form a continuous channel for commerce with foreign countries or among the States.

The expression "officer or member of the crew" includes the master or officer in charge of the vessel, however designated, and every individual, subject to his authority, serving on board and contributing in any way to the operation and welfare of the vessel. The exception extends, for example, to services rendered by the master, mates, pilots, pursers, surgeons, stewards, engineers, firemen, cooks, clerks, carpenters, deck hands, porters, and chambermaids, and by seal hunters and fishermen on sealing and fishing vessels.

(c) *Services performed after June 30, 1946.* In order for services performed after June 30, 1946, within the United States "on or in connection with" a vessel not an American vessel to be excepted, the services must be performed by an employee who is also employed "on and in connection with" the vessel when outside the United States.

An employee performs services on and in connection with the vessel if he performs services on the vessel when outside the United States which are also in connection with the vessel. Services performed on the vessel outside the United States as officers or members of the crew, or as employees of concessionaires, of the vessel, for example, are performed under such circumstances, since such services are also connected with the vessel. Services may be performed on the vessel, however, which have no connection with it, as in the case of services performed by an employee while on the vessel merely as a passenger in the general sense. For example, the services of a buyer in the employ of a department store while he is a passenger on a vessel are not in connection with the vessel.

The expression "on or in connection with" refers not only to services performed on the vessel but also to services connected with the vessel which are not actually performed on it (for example, shore services performed as officers or members of the crew, or as employees of concessionaires, of the vessel)

The citizenship or residence of the employee and the place where the contract of service is entered into are immaterial for purposes of this exception, and the citizenship or residence of the person employing him is material only in case it has a bearing in determining whether the vessel is an American vessel.

Since the only services performed outside the United States which constitute employment are those described in § 403.203 (c) (relating to services performed outside the United States on or in connection with an American vessel) services performed outside the United States on or in connection with a vessel not an American vessel in any event do not constitute employment.

PAR. 23. The first sentence of § 403.213, as amended by Treasury Decision 5502, approved March 18, 1946, is amended by striking out "403.203 (b)" and inserting in lieu thereof "403.203 (d)"

PAR. 24. Immediately after § 403.226a, as added by Treasury Decision 5519, the following is inserted:

SECTION 1607 (c) (17) OF THE ACT

The term "employment" means * * * any service, of whatever nature, performed * * * by an employee for the person employing him * * * except—

(17) Service performed by an individual in (or as an officer or member of the crew of a vessel while it is engaged in) the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds, or other aquatic forms of animal and vegetable life (including service performed by any such individual as an ordinary incident to any such activity), except (A) service performed in connection with the catching or taking of salmon or halibut, for commercial purposes, and (B) service performed on or in connection with a vessel of more than ten net tons (determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States). (Sec. 1607 (c) (17), I. R. C., as added, effective July 1, 1946, by sec. 304 (c), Social Security Act Amendments of 1946.)

§ 403.226b *Fishing*—(a) *In general.* Subject to the limitations prescribed in paragraphs (b) and (c) of this section, the services performed on or after July 1, 1946, as described in this paragraph are excepted. Services performed by an individual in the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish (for example, oysters, clams, and mussels), crustacea (for example, lobsters, crabs, and shrimps) sponges, seaweeds, or other aquatic forms of animal and vegetable life are excepted. The exception extends to services performed as an officer or member of the crew of a vessel while the vessel is engaged in any such activity whether or not the officer or member of the crew is himself so engaged. In the case of an individual who is engaged in any such activity in the employ of any person, the services performed, by such individual in the employ of such person, as an ordinary incident to any such activity are also excepted. Similarly, for example, the shore services of an officer or member of the crew of a vessel engaged in any such activity are excepted if such services are an ordinary incident to any such activity. Services performed as an ordinary incident to any such activity may include, for example, services performed in such cleaning, icing, and packing of fish as are necessary for the immediate preservation of the catch.

(b) *Salmon and halibut fishing.* Services performed in connection with the catching or taking of salmon or halibut, for commercial purposes, are not within the exception. Thus, neither the services of an officer or member of the crew of a vessel (irrespective of its tonnage) which is engaged in the catching or taking of

salmon or halibut, for commercial purposes, nor the services of any other individual in connection with such activity, are within the exception.

(c) *Vessels of more than 10 net tons.* Services described in paragraph (a) of this section performed on or in connection with a vessel of more than 10 net tons are not within the exception. For purposes of the exception, the tonnage of the vessel shall be determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States.

PAR. 25. Immediately preceding § 403.227, the following is inserted:

SECTION 412 (b) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 (b) (1) of the Federal Unemployment Tax Act (Internal Revenue Code; sec. 1607 (b) (1)) is amended to read as follows:

(1) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid after December 31, 1939, and prior to January 1, 1947, to such individual by such employer with respect to employment during such calendar year; or that part of the remuneration which, after remuneration equal to $3,000 with respect to employment after 1938 has been paid to an individual by an employer during any calendar year after 1946, is paid to such individual by such employer during such calendar year;

PAR. 26. Section 403.227 (a) is amended by striking out the period at the end of the first sentence thereof and inserting in lieu thereof a comma and the following: "and as further amended by section 412 (b) of the Social Security Act Amendments of 1946."

PAR. 27. Section 403.228 (a) is amended as follows:

(A) By striking out the first three sentences of such section and inserting in lieu thereof the following:

§ 403.228 *Exclusions from wages*—(a) *$3,000 limitation*—(1) *In general.* Section 1607 (b) (1) of the act provides an annual $3,000 limitation on the amount of remuneration that may constitute wages, by excepting from the term "wages" remuneration paid after $3,000 has been paid. Under such section as amended by section 412 (b) of the Social Security Act Amendments of 1946, the amount first to be included in wages, after which the exception operates, is measured in two ways, depending on whether the remuneration is paid before 1947 or is paid after 1946. In the case of remuneration paid before 1947, the amount first to be included in wages is remuneration paid up to and including $3,000 for employment performed by an employee for his employer during each calendar year regardless of when paid (before 1947), and additional amounts for employment performed in such calendar year by such employee for such employer are excluded regardless of when paid (before 1947) In the case of remuneration paid after 1946, the amount first to be included in wages in each calendar year is remuneration up to and including $3,000 paid in the calendar year by an employer to an employee for employment performed at any time after December 31, 1938; and additional amounts paid in such calendar year by such employer to such employee are excluded regardless of when earned. In general, the change is from an "earned within the calendar year basis" to a "paid within the calendar year basis." For a more complete explanation of the limitation, see subparagraphs (2) and (3) of this paragraph.

(2) *Remuneration paid before 1947* This subparagraph (2) (ending with Example 3) applies only with respect to remuneration paid before January 1, 1947.

The term "wages" does not include that part of the remuneration paid before January 1, 1947, by an employer to an employee for employment performed for him during any calendar year which exceeds the first $3,000 paid by such employer to such employee for employment performed during such calendar year.

In the case of remuneration paid before 1947, the $3,000 limitation applies only if the remuneration paid to an employee by the same employer for employment during any one calendar year exceeds $3,000. The limitation in such case relates to remuneration for employment during any one calendar year and not to the amount of remuneration (irrespective of the year of employment) which is paid in any one calendar year.

(B) By inserting in the parenthetical matter in the third sentence of Example 1, immediately after the word "paid" where it last appears therein, the following: "before January 1, 1947,"

(C) By striking out the clause, immediately following Example 1, "If an employee has more than one employer during a calendar year," and inserting in lieu thereof the following: "In the case of remuneration paid before 1947, if an employee has more than one employer during a calendar year,"

(D) By inserting at the beginning of the first and fifth sentences of Example 2 the following: "During 1940".

(E) By inserting at the beginning of the second sentence of Example 3, the following: "During such year"

(F) By inserting immediately following Example 3 the following new subparagraph:

(3) *Remuneration paid after 1946.* This subparagraph applies only with respect to remuneration paid after December 31, 1946.

The term "wages" does not include that part of the remuneration paid within any calendar year beginning after December 31, 1946, by an employer to an employee which exceeds the first $3,000 paid within such calendar year by such employer to such employee for employment performed for him at any time after December 31, 1938.

In the case of remuneration paid after 1946, the $3,000 limitation applies only if the remuneration paid during any one calendar year by an employer to the same employee for employment performed after 1938 exceeds $3,000. The limitation in such case relates to the amount of remuneration paid during any one calendar year for employment after 1938 and not to the amount of remuneration for employment performed in any one calendar year.

Example 1. Employer H, in 1947, pays employee G $2,500 on account of $3,000 due him for employment performed in 1947. In 1948 employer H pays employee G the balance of $500 due him for employment performed in the prior year (1947), and thereafter in 1948 also pays G $3,000 for employment performed in 1948. The $2,500 paid in 1947 is subject to tax in 1947. The balance of $500 paid in 1948 for employment during 1947 is subject to tax in 1948, as is also the first $2,500 paid of the $3,000 for employment during 1948 (this $500 for 1947 employment added to the first $2,500 paid for 1948 employment constitutes the maximum wages which could be paid in 1948 by H to G). The final $500 paid by H to G in 1948 is not included as wages and is not subject to the tax.

Example 2. Employer J, in 1946, pays $3,000 to employee I on account of $6,000 due him for employment performed in 1946. In 1947 before paying any remuneration for employment performed in 1947 employer J pays to I the balance of $3,000 due employee I on account of employment performed in 1946. The $3,000 paid in 1946 constitutes wages in 1946 and is subject to the tax, in accordance with the provisions set forth in subparagraph (2) of this paragraph. The balance of $3,000 paid in 1947 on account of employment in 1946 constitutes wages and is subject to the tax in 1947 in accordance with the provisions set forth in this subparagraph (3). The $3,000 paid in 1947 for 1946 employment constitutes the maximum wages which could be paid by J to I in 1947. Any further remuneration paid in 1947 to employee I for services performed for J is not included as wages and is not subject to the tax, whether for services performed before, during, or after 1947. (Assuming the same amounts of remuneration and times of payment, the same result would be reached if employee I had left the employ of J and performed no further services for J after 1946.)

If during a calendar year (after 1946) an employee is paid remuneration by more than one employer, the limitation of wages to the first $3,000 of remuneration paid applies, not to the aggregate remuneration paid by all employers with respect to employment performed after 1938, but instead to the remuneration paid during such calendar year by each employer with respect to employment performed after 1938. In such case the first $3,000 paid during the calendar year by each employer constitutes wages and is subject to the tax.

Example 3. During 1947 employer L pays to employee K a salary of $600 a month for employment performed for L during the first seven months of 1947, or total remuneration of $4,200. At the end of the fifth month K has been paid $3,000 by employer L, and only that part of his total remuneration from L constitutes wages subject to the tax. The $600 paid to employee K by employer L in the sixth month, and the like amount paid in the seventh month, are not included as wages and are not subject to the tax. At the end of the seventh month K leaves the employ of L and enters the employ of M. Employer M pays to K remuneration of $600 a month in each of the remaining five months of 1947, or total remuneration of $3,000. The entire $3,000 paid by M to employee K constitutes wages and is subject to the tax. Thus, the first $3,000 paid by employer L and the entire $3,000 paid by employer M constitute wages.

Example 4. During the calendar year 1947 N is simultaneously an officer (an employee) of the O Corporation, the P Corporation, and the Q Corporation, each such corporation being an employer for such year. During such

year N is paid a salary of $3,000 by each corporation. Each $3,000 paid to N by each of the corporations O, P, and Q (whether or not such corporations are related) constitutes wages and is subject to the tax.

PAR. 28. Immediately preceding § 403.401, the following is inserted:

SECTION 416 (b) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

The last sentence of subsection (f) of section 1607 of the Federal Unemployment Tax Act, as amended, is amended by striking out the period at the end thereof and inserting in lieu thereof the following: "*Provided*, That an amount equal to the amount of employee payments into the unemployment fund of a State may be used in the payment of cash benefits to individuals with respect to their disability, exclusive of expenses of administration."

PAR. 29. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER.

(Secs. 1429, 1609, 53 Stat. 178, 188, secs. 101, 102, 302-305, 412, 413, 416 (b) Pub. Law 719, 79th Cong., 60 Stat. 978; 26 U. S. C. 1429, 1609)

[SEAL] JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

Approved: June 23, 1947.

JOSEPH J. O'CONNELL, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 47-6060; Filed, June 26, 1947; 8:45 a. m.]

TITLE 33—NAVIGATION AND NAVIGABLE WATERS

Chapter II—Corps of Engineers, War Department

PART 203—BRIDGE REGULATIONS

PENNSYLVANIA-READING SEASHORE LINES RAILROAD BRIDGE, ACROSS OLDMANS CREEK NEAR PEDRICKTOWN, N. J.

Pursuant to the provisions of section 5 of the River and Harbor Act of August 18, 1894, (28 Stat. 362; 33 U. S. C. 499) the following § 203.222 is hereby prescribed to govern the operation of the Pennsylvania-Reading Seashore Lines railroad bridge across Oldmans Creek near Pedricktown, New Jersey.

§ 203.222 *Oldmans Creek, N. J., Pennsylvania-Reading Seashore Lines railroad bridge near Pedricktown.* (a) The owner of or agency controlling this bridge will not be required to keep a draw tender in constant attendance.

(b) Whenever a vessel unable to pass under the closed bridge desires to pass through the draw, at least 24 hours' advance notice of the time the opening is required shall be given to the authorized representative of the owner or agency controlling the bridge.

(c) Upon receipt of such advance notice, the authorized representative shall, in compliance therewith, arrange for the prompt opening of the draw at the time specified in the notice for the passage of the vessel.

(d) The owner of or agency controlling the bridge shall keep conspicuously posted on both the upstream and downstream sides thereof, in such manner that it can easily be read at any time, a copy of these regulations together with a notice stating exactly how the representative specified in paragraph (b) of this section may be reached.

(e) The operating machinery of the draw shall be maintained in a serviceable condition, and the draw shall be opened and closed at intervals frequent enough to make certain that the machinery is in proper order for satisfactory operation. [Regs. June 6, 1947, CE 823, Oldmans Creek, Pedricktown, N. J.-ENGWR] (28 Stat. 362; 33 U. S. C. 499)

[SEAL] EDWARD F. WITSELL,
Major General,
The Adjutant General.

[F. R. Doc. 47-6077; Filed, June 26, 1947; 8:51 a. m.]

PART 203—BRIDGE REGULATIONS

DRAWBRIDGES ACROSS BAYOU PETIT ANSE AT LEE, LA., AND BAYOU CHOCTAW AT WILBERT, LA.

Pursuant to the provisions of section 5 of the River and Harbor Act of August 18, 1894 (28 Stat. 362; 33 U. S. C. 499) paragraph (f) of § 203.241 is hereby amended by revoking Bayou Choctaw, La. and Bayou Petit Anse, La. as follows:

§ 203.241 *Navigable waterways of the United States discharging their waters into the Atlantic Ocean south of and including Chesapeake Bay and the Gulf of Mexico, excepting the Mississippi River and its tributaries; bridges where constant attendance of draw tenders is not required.* * * *

(f) * * *

Bayou Choctaw, La., Morgan's Louisiana and Texas Railroad and Steamship Company bridge at Wilbert, La. (at least twenty-four hours advance notice required.) [Revoked]

* * * * *

Bayou Petit Anse, La., Morgan's Louisiana and Texas Railroad and Steamship Company bridge at Lee, La. (at least twenty-four hours advance notice required. [Revoked]

[Regs. June 6, 1947, CE 823, Bayou Choctaw, and Bayou Petit Anse, La., ENGWR] (28 Stat. 362; 33 U. S. C. 499)

[SEAL] EDWARD F. WITSELL,
Major General,
The Adjutant General.

[F. R. Doc. 47-6058; Filed, June 26, 1947; 8:46 a. m.]

TITLE 36—PARKS AND FORESTS

Chapter I—National Park Service, Department of the Interior

PART 1—AREAS ADMINISTERED BY THE NATIONAL PARK SERVICE

ESTABLISHMENT OF EVERGLADES NATIONAL PARK, FLORIDA

CROSS REFERENCE: For addition to the tabulation in § 1.2 see F. R. Doc 47-6062, under Department of the Interior, Office of the Secretary, in Notices section, *infra.*

TITLE 42—PUBLIC HEALTH

Chapter I—Public Health Service, Federal Security Agency

PART 26—FELLOWSHIPS

Part 26, Fellowships, is superseded and a new Part 26 is hereby issued. The regulations heretofore constituting Part 26 related to followships established to carry out the act entitled "An act to authorize the President to render closer and more effective the relationship between the American Republics" approved August 9, 1939 (53 Stat. 1290). In accordance with provisions in appropriation acts (e. g., 59 Stat. 180) these Latin-American followships are now administered under regulations of the Department of State.

Sec.
26.1 Applicability.
26.2 Purpose of fellowships.
26.3 Establishment.
26.4 Types of fellowships.
26.5 Qualifications.
26.6 Applications for fellowships.
26.7 Review of applications for fellowships.
26.8 Appointments.
26.9 Benefits.
26.10 Tuition and other fees.
26.11 Allowances for special equipment.
26.12 Duration of fellowships.

AUTHORITY: §§ 26.1 to 26.12, inclusive, issued under secs. 203 (d), 301 (c), 402 (d), 58 Stat. 636, 692, 707; 42 U. S. C., Supp. 209 (d), 241 (c), 282 (d).

§ 26.1 *Applicability.* The regulations in this part apply to the establishment and award of all fellowships in the Public Health Service, except those financed under programs of the Department of State.[1]

§ 26.2 *Purpose of fellowships.* Fellowships in the Public Health Service are for the purpose of encouraging and promoting studies or investigations relating to the physical and mental diseases and impairments of man. Fellowships may be established (a) to provide assistance to individuals for advanced training in research, or for carrying out independent research, or (f) to obtain the assistance and services of individuals for research work of the Public Health Service where the nature of the work or the character of the individual's services render customary employment relationships impracticable or less effective.

§ 26.3 *Establishment.* All fellowships in the Public Health Service shall be established by the Surgeon General. In establishing a fellowship or series of fellowships, the Surgeon General shall in writing prescribe the conditions, in addition to those provided in the regulations in this part, under which the fellowships shall be awarded and held.

§ 26.4 *Types of fellowships.* Fellowships shall be of two general types: (a) Fellowships, hereafter referred to in this part as "regular fellowships" which do not require the performance of services for the Public Health Service and (b) fellowships, hereafter referred to in this part as "service fellowships" which require the performance of services, either

[1] 22 CFR, 1944 Supp., §§ 23.1-23.12.

full or part time, for the Public Health Service. At the time a fellowship, or series of fellowships, is established, the Surgeon General shall specify whether the fellowship requires the performance of services.

§ 26.5 *Qualifications.* Scholastic and other qualifications shall be prescribed by the Surgeon General for each fellowship, or series of fellowships. Each individual selected for appointment to a fellowship shall (a) possess the qualifications prescribed therefor; (b) be free from any disease or disability that would interfere with his carrying out the purposes of the fellowship; and (c) present satisfactory evidence of general suitability, including professional and personal fitness.

§ 26.6 *Applications for fellowships.* Candidates for fellowships shall make application therefor on forms prescribed by the Surgeon General for such purpose. In addition to the information supplied by a candidate in his application, such additional information may be required as may be necessary to determine his qualifications and fitness.

§ 26.7 *Review of applications for fellowships.* The Surgeon General shall appoint one or more Fellowship Boards to examine the qualifications of applicants for fellowships. A Fellowship Board shall report to the Surgeon General each candidate who it finds meets required qualifications, and shall include in such report its recommendations concerning his appointment.

§ 26.8 *Appointments.* Appointments to fellowships shall be made by the Surgeon General. Individuals designated to receive service fellowships shall be appointed as, and shall have the status of, employees of the Public Health Service.

§ 26.9 *Benefits.* Individuals awarded fellowships shall be entitled to:

(a) A stipend as fixed by the Surgeon General for the fellowship.

(b) Vacation and other leave as follows:

(1) Individuals appointed to service fellowships shall be entitled to leave as provided by law and regulations for other civilian employees of the Public Health Service.

(2) Individuals appointed to regular fellowships may be granted customary vacations as authorized by the school or other institution to which they are assigned, or, if they are located at a laboratory or other facility of the Federal Government, as authorized by the Surgeon General or by such other officers as the Surgeon General may designate.

(c) Traveling expenses as follows:

(1) Individuals appointed to service fellowships shall be entitled to transportation and subsistence expenses while traveling on official business on the same basis as other civilian employees of the Public Health Service.

(2) Individuals appointed to regular fellowships shall be entitled to transportation and subsistence expenses, not exceeding those authorized by the Standardized Government Travel Regulations, for travel required in carrying out the purposes of the fellowship when authorized by the Public Health Service.

§ 26.10 *Tuition and other fees.* Separate allowances will not be made for tuition fees, laboratory fees, textbook costs and similar fees or costs.

§ 26.11 *Allowances for special equipment.* Allowances may be made in individual cases for special equipment necessary in carrying out the purposes of a fellowship as recommended by a Fellowship Board and approved by the Surgeon General.

§ 26.12 *Duration of fellowships.* Appointments to fellowships shall be for varying periods, such as for a school year, but shall not exceed twelve months. Upon the recommendations of a Fellowship Board, the Surgeon General (a) may extend or renew an appointment; and (b) may terminate an appointment before its expiration date because of unsatisfactory performance or unfitness in carrying out the purposes of the fellowship.

[SEAL] THOMAS PARRAN,
Surgeon General.

Approved: June 23, 1947.

MAURICE COLLINS,
Acting Federal Security Administrator

[F. R. Doc. 47-6078; Filed, June 26, 1947; 8:45 a. m.]

TITLE 46—SHIPPING

Chapter I—Coast Guard: Inspection and Navigation

Subchapter N—Explosives or Other Dangerous Articles or Substances, and Combustible Liquids on Board Vessels

[CGFR 47-35]

PART 146—TRANSPORTATION OR STORAGE OF EXPLOSIVES OR OTHER DANGEROUS ARTICLES OR SUBSTANCES AND COMBUSTIBLE LIQUIDS ON BOARD VESSELS

PART 147—USE OF DANGEROUS ARTICLES AS SHIPS' STORES AND SUPPLIES ON BOARD VESSELS

MISCELLANEOUS AMENDMENTS

By virtue of the authority vested in me by section 101 of the Reorganization Plan No. 3 of 1946 (11 F R. 7875) the following editorial amendments to the regulations are prescribed:

1. Sections 146.01-2, 146.01-5, 146.01-6 (first and second sentences), 146.02-22 (b), 146.05-11 (b) and (c) 146.06-17, 146.08-4 (c) (6) and 146.20-6 are amended by changing the term "Secretary of Commerce" to "Commandant of the Coast Guard."

2. Sections 146.02-14 (c) and (d) 146.02-15 (a) and (b) 146.02-16 (a) and (b) 146.20-25, 146.24-14 (a) and 146.27-100 (Table K. tank cars, empty· tank trucks, empty) are amended by changing the term "board of local inspectors" or the term "Local inspectors" to "Officer in Charge, Marine Inspection."

3. Sections 146.02-17, 146.05-2 (a) 146.05-6, and the center heading immediately preceding § 146.09-1 are amended by changing the word "Bureau" or term "Bureau of Marine Inspection and Navigation" to "U. S. Coast Guard."

4. Sections 146.01-1, 146.03-24, and 146.20-42 are amended by deleting the phrase "and the Philippine Islands" or the phrase "or the Philippine Islands."

5. Sections 146.20-25 and 146.24-14 (b) are amended by changing the reference "46 CFR 1.38, 136.3, and 137.3" to "46 CFR Part 136, and §§ 35.2-9, 62.16, 78.16, 96.16, or 115.16."

6. Sections 146.09-1 (b) and (c), 146.20-100 (Table A. nitroglycerin, liquid, fourth column), and § 146.23-13 (b) (f) (6), and (j) are amended by changing the word "Bureau" or the term "Bureau of Marine Inspection and Navigation" to "Commandant of the Coast Guard."

7. Section 146.20-100 (Table B: smokeless powder for small arms, fifth column) and § 146.24-100 (Table G: chlorine, fifth, sixth, and seventh columns) are amended by changing the phrase "Director, Bureau of Marine Inspection and Navigation" and the word "Director" to "Commandant of the Coast Guard" and "Commandant," respectively.

8. Section 146.02-6 is amended to read as follows:

§ 146.02-6 *Enforcement.* (a) The provisions of R. S. 4472, as amended, and the regulations in this subchapter shall be enforced by the U. S. Coast Guard of the Department of the Treasury. Enforcement officers may at any time and at any place within the jurisdiction of the United States board any vessel for the purpose of enforcing the provisions of the regulations in this subchapter.

(b) Any collector of customs may, when possessing knowledge that a vessel is violating any provisions of the statute or regulations established thereunder, by written order served on the master, person in charge of such vessel, or the owner or charterer thereof, or the agent of the owner or charterer, detain such vessel until such time as the provisions of the statute and the regulations in this subchapter have been complied with. The master, person in charge or owner or charterer or the agent of the owner or charterer of a vessel so detained may, within five days, appeal to the Commandant of the Coast Guard who may, after investigation, affirm, set aside, or modify the order of the collector.

9. Section 146.03-1 *Board of local inspectors* is deleted.

10. Section 146.03-2 *Board of supervising inspectors* is deleted.

11. Section 146.03-4 *Bureau* is deleted.

12. Section 146.03-9 *Director* is deleted.

13. Section 146.06-13 *Form of manifest or list* is amended by changing the word "Commerce" to "customs" and by deleting the phrase "or upon the vessel's statement (Commerce Form 1374a) "

14. Section 146.06-17 *Produce manifest or list upon demand* is amended by deleting the phrase "Bureau of Marine Inspection and Navigation, Department of Commerce;"

15. Sections 147.01-2, 147.03-1, 147.03-3, 147.03-5, 147.03-6, 147.03-8, 147.03-9,

147.03–11, and 147.05–100 (Table 3: compounds, second column) are amended by changing the phrase "Director of the Bureau of Marine Inspection and Navigation" or the word "Bureau" to "Commandant of the Coast Guard."

16. Section 147.01–5 *Existing rulings re explosives and other dangerous articles or substances by true name* is amended by deleting the phrase "which rulings from time to time have been promulgated by the Office of the Director of the Bureau of Marine Inspection and Navigation."

17. Section 147.03–6 *Certification identification* is amended by changing the phrase "U. S. Department of Commerce Bureau of Marine Inspection and Navigation" to "U. S. Coast Guard."

18. Section 147.03–9 *Renewal of certification* is amended by changing the phrase "Bureau's bulletin" to "U. S. Coast Guard's Proceedings of the Merchant Marine Council'"

19. Section 147.03–11 *Non-certified articles on board vessels* is amended by deleting the phrase "or the Philippine Islands."

20. Section 147.05–100 (Table 3, items entitled "Fuel for heating, cooking, lighting: liquefied or nonliquefied gas" and "water lights") is amended by changing the phrase "Board of supervising inspectors" to "Commandant of the Coast Guard."

(R. S. 4472, as amended, 46 U. S. C. 170; Sec. 101, Reorganization Plan No. 3 of 1946 (11 F. R. 7875))

Dated: June 23, 1947.

J. F. FARLEY,
Admiral, U. S. Coast Guard, Commandant.

[F. R. Doc. 47-6090; Filed, June 26, 1947; 8:46 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

[S. O. 684, Amdt. 2]

PART 95—CAR SERVICE

NEW YORK HARBOR LIGHTERAGE RESTRICTIONS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 19th day of June A. D. 1947.

Upon further consideration of Service Order No. 684 (12 F. R. 1167) as amended (12 F. R. 2563) and good cause appearing therefor: it is ordered, that:

Section 95.684 *New York Harbor lighterage restrictions,* of Service Order No. 684, be, and it is hereby, amended by substituting the following paragraph (e) for paragraph (e) thereof:

(e) *Expiration date.* This order shall expire at 7:00 a. m., December 31, 1947, unless otherwise modified, changed, suspended, or annulled by order of this Commission.

It is further ordered, that this amendment shall become effective at 12:01 a. m., June 29, 1947; that a copy of this order and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U. S. C. 1 (10)–(17))

By the Commission, Division 3.

[SEAL] W P. BARTEL,
Secretary.

[F. R. Doc. 47-6066; Filed, June 26, 1947; 8:49 a. m.]

[S. O. 624, Amdt. 6]

PART 95—CAR SERVICE

MOVEMENT OF GRAIN TO TERMINAL ELEVATORS BY PERMIT

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 19th day of June A. D. 1947.

Upon further consideration of Service Order No. 624 (11 F. R. 12183) as amended (11 F. R. 13792, 14272; 12 F. R. 48, 775, 1420) and good cause appearing therefor: It is ordered, that:

Section 95.624 *Movement of grain to terminal elevators by permit,* of Service Order No. 624, as amended, be, and it is hereby, further amended by substituting the following paragraph (e) for paragraph (e) thereof:

(e) *Expiration date.* This order shall expire at 7:00 a. m., December 31, 1947, unless otherwise modified, changed, suspended or annulled by order of this Commission.

It is further ordered, that this amendment shall become effective at 12:01 a. m. June 29, 1947; that a copy of this order be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 10, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 49 U. S. C. 1 (10)–(17))

By the Commission, Division 3.

[SEAL] W P. BARTEL,
Secretary.

[F. R. Doc. 47-6067; Filed, June 26, 1947; 8:49 a. m.]

[S. O. 699, Amdt. 2]

PART 95—CAR SERVICE

STOCK CARS FOR PETROLEUM PRODUCTS CONTAINERS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 19th day of June A. D. 1947.

Upon further consideration of Service Order No. 699 (12 F. R. 1841), as amended (12 F. R. 2037) and good cause appearing therefor: It is ordered, that:

Section 95.699 *Stock cars for petroleum products containers,* of Service Order No. 699, as amended, be, and it is hereby, further amended by substituting the following paragraph (e) for paragraph (e) thereof:

(e) *Expiration date.* This order shall expire at 11:59 p. m., December 31, 1947, unless otherwise modified, changed, suspended, or annulled by order of this Commission.

It is further ordered, That this amendment shall become effective at 12:01 a. m., June 29, 1947; that a copy of this order be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 49 U. S. C. 1 (10)–(17))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-6063; Filed, June 26, 1947; 8:49 a. m.]

TITLE 50—WILDLIFE

Chapter I—Fish and Wildlife Service, Department of the Interior

Subchapter Q—Alaska Commercial Fisheries

PART 205—ALASKA PENINSULA AREA FISHERIES

WEEKLY CLOSED PERIOD, SALMON FISHING

Section 205.2 is hereby amended to read as follows:

§ 205.2 *Weekly closed period, salmon fishing.* The 36-hour weekly closed period prescribed by section 5 of the act of June 6, 1924, is hereby extended to include the period from 6 o'clock postmeridian Friday of each week until 6 o'clock antemeridian of the Monday following, except that in the Port Moller district there shall be, in addition to the statutory 36-hour weekly closed period, a closed period from 6 o'clock postmeridian Wednesday to 6 o'clock postmeridian Thursday of each week, making a total weekly closed period of 60 hours.

The open season for fishing in the Port Moller district during 1947 extends only from June 20 to July 31, therefore, if this amendment is to be effective during the 1947 season it must become operative at once. In these circumstances it has been determined that the amendment shall be effective July 1, 1947. (Sec. 5, 34 Stat. 264, as amended; 48 U. S. C. 247)

WARNER W. GARDNER,
Assistant Secretary of the Interior.

JUNE 24, 1947.

[F. R. Doc. 47-6093; Filed, June 26, 1947; 8:45 a. m.]

NOTICES

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 9212]

ALLIANZ LEBENSVERSICHERUNGS A. G.

In re: Bank account owned by Allianz Lebensversicherungs A. G., formerly known as Allianz und Stuttgarter Lebensversicherungsbank Aktiengesellschaft. F-28-22181-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Allianz Lebensversicherungs A. G., formerly known as Allianz und Stuttgarter Lebensversicherungsbank Aktiengesellschaft, the last known address of which is Taubenstrasse 1-2, Berlin W. 8, Germany, is a corporation organized under the laws of Germany and which has or, since the effective date of Executive Order 8389, as amended, has had its principal place of business in Germany and is a national of a designated enemy country (Germany)

2. That the property described as follows: That certain debt or other obligation owing to Allianz Lebensversicherungs A. G., formerly known as Allianz und Stuttgarter Lebensversicherungsbank Aktiengesellschaft, by Bankers Trust Company, 16 Wall Street, New York 15, New York, arising out of a Demand Deposit Account, entitled Allianz Lebenversicherungs A. G., maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany)

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 16, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-6081; Filed, June 26, 1947; 8:52 a. m.]

[Vesting Order 9199]

WALTER WITTE

In re: Certificates issued by Forward Building and Loan Association owned by Walter Witte. File F-28-28307.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Walter Witte, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany)

2. That all rights and interests of any name or nature whatsoever evidenced by, arising out of or under certificates (Numbers 28, 44, 68, 71, 90, 233, 255, 276, 320, 362, 409, 670, 896, 952, 992, 1047, 1118, 1188, 1268, 1333, 1389, 1497, and 1580) issued to Walter Witte by the Forward Building and Loan Association, Milwaukee, Wisconsin including, but not by way of limitation, all claims or causes of action arising out of said certificates against the said Forward Building and Loan Association is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforementioned national of a designated enemy country (Germany)

and it is hereby determined:

3. That to the extent that the above named person is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on May 29, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director

[F. R. Doc. 47-6080; Filed, June 26, 1947; 8:52 a. m.]

[Vesting Order 9213]

BRUNO BECKE ET AL.

In re: Stock owned by and debts owing to Bruno Becke and others. F-28-24161-D-1, F-28-24162-D-1, F-28-24216-D-1, and others.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That each person whose name and last known address are set forth in Exhibit A, attached hereto and by reference made a part hereof, is a resident of Germany and a national of a designated enemy country (Germany),

2. That Walter Bossmann, whose last known address is Kreuzstrasse 45-11, Lorrach in Baden, Germany, and Walter Bossman, whose last known address is Colonbistrasse 15, Freburg, Breisgau, Germany, are residents of Germany and nationals of a designated enemy country (Germany),

3. That the personal representatives, heirs, next of kin, legatees and distributees of Ernest H. A. Schwarzer, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany)

4. That the property described as follows:

a. Sixty-eight (68) shares of $25 par value capital stock of Standard Oil Company, 30 Rockefeller Plaza, New York, New York, a corporation organized under the laws of the State of New Jersey, evidenced by the certificates whose numbers are listed in Exhibit A, registered in the names of the persons listed in Exhibit A in amounts appearing opposite the names therein, together with all declared and unpaid dividends thereon, and

b. Those certain debts or other obligations owing to the persons whose names are set forth in Exhibit A, by Standard Oil Company, a New Jersey corporation, 30 Rockefeller Plaza, New York, New York, in the amounts, as of December 31, 1945, listed in Exhibit B, attached hereto and by reference made a part hereof, arising out of the sale of certain scrip issued by said corporation, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the persons whose names are set forth in

Exhibit A, the aforesaid nationals of a designated enemy country (Germany)

5. That the property described as follows: Those certain debts or other obligations owing to Walter Bossmann and Walter Bossman by Standard Oil Company, a New Jersey corporation, 30 Rockefeller Plaza, New York, New York, in the amounts of $57.45 and $67.00 respectively, as of December 31, 1945, arising out of dividends on capital stock of said corporation, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership of control by Walter Bossmann and Walter Bossman, the aforesaid nationals of a designated enemy country (Germany)

6. That the property described as follows: Five (5) shares of $25 par value capital stock of Standard Oil Company, 30 Rockefeller Plaza, New York, New York, a corporation organized under the laws of the State of New Jersey, evidenced by certificate number SC33419, registered in the name of Ernest H. A. Schwarzer, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by the personal representatives, heirs, next of kin, legatees and distributees of Ernest H. A. Schwarzer, deceased, the aforesaid nationals of a designated enemy country (Germany)

and it is hereby determined:

7. That to the extent that Walter Bossmann, and Walter Bossman and the persons referred to in subparagraphs 1 and 3 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 16, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

EXHIBIT A

Name of registered owner	Last known address	Certificate No.	Number of shares	File numbers
Bruno Becke	Sophienstr, 17 Hths, Hamburg 4, Germany	C[illegible]	1	F-28-24153-D-1.
Friedrich Ernst	c/o D. A. P. G. V. A. Dusseldorf, Dusseldorf Bismarckstrasse, 44/46 Germany	SC41703	3	F-28-24164-D-1.
Willi Ficke	Fischers Allee 29, III Altona, Elbe, Germany	SC22092	1	F-28-24166-D-1.
(Mrs.) Kathe Hahn	Allgemeine Deutsche Credit Anstalt, Abteilung Dresden, A1 Pestschule Beach 43, Dresden, Germany.	C[illegible]67	1	F-28-24173-D-1.
Gustav Heim	Bismarckstrasse 59, Grötzingen, Germany	SC42163	4	F-28-24172-D-1.
August J. Hustede	Leipsziger Str 97, Hamburg 21, Germany	SC22204	4	F-28-24152-D-1.
Bruno Johnk	27 Reepcrbahn, Kiel-Gaarden, Germany	C[illegible]213	1	F-28-24183-D-1.
Willy Kaufer	Nordparkstr 18 Ptr, Landau I Pfalz, Germany	C[illegible]707	4	F-28-24194-D-1.
Hans Ketelsen	Breedermansweg 92, Hamburg, Germany	SC22478	5	F-28-24185-D-1.
Mathias Klaes	Mayschoss A/D, Ahr Rheinland, Germany	C414226	2	F-28-24187-D-1.
Ernst Kraft	Neckarauerstrasse 229, Mannheim, Germany	SC42205	5	F-28-24180-D-1.
Karl Kunze	c/o D. A. P. G. V. A. Hannover, Prinzenstrasse 13, Hannover, Germany	SC42120	2	F-28-24191-D-1.
Miss Erika Sambraus	Herbartstrasse 4, Konigsberg I Pr Germany	SC42109	1	F-28-24208-D-1.
Carl Sander	c/o D. A. P. G. V. A. Hamburg, Valentinskamp 70, Hamburg 36, Germany	SC[illegible]06	5	F-28-24209-D-1.
(Mrs.) Hildegard Schroeck	Tellstrasse 1/111, Nurnberg N. Germany	C[illegible]56	4	F-28-24212-D-1.
Mrs. Ella Schuller	Kruckenbergstrasse 29/1 Halle, A D Saale, Germany	C[illegible]20	3	F-28-24213-D-1.
Karl Siegfried	Sauerstrasse 23, Frankfurt A. M. Nied, Germany	C[illegible]741	2	F-28-24220-D-1.
Max Siering	D. A. P. G. V. A. Berlin, Schiffbauerdamm 16, Berlin, N. W. 6, Germany	SC41234	5	F-28-24221-D-1.
Johann Termeer	c/o D. A. P. G. V. A. Dusseldorf, Bismarckstrasse 44/46, Dusseldorf, Germany	SC[illegible]42	5	F-28-24228-D-1.
Karl Trippel	c/o D. A. P. G. V. A. Frankfurt, Borsenplatz 13, Frankfurt A/Main, Germany	SC44915	2	F-28-24229-D-1.
Fritz Wegner	Bennigsenstr 18, Stettin, Germany	C[illegible]811	2	F-28-24230-D-1.
Kurt Wiedenhoft	c/o D. A. P. G. V. A. Stettin, Menchenstr 20/21, Stettin, Germany	SC[illegible]95	6	F-28-24232-D-1.

EXHIBIT B

Name of creditor	Amounts as of Dec. 31, 1945
Bruno Becke	$0.52
Friedrich Ernst	1.05
	1.57
Willi Ficke	.69
	.35
	.53
(Mrs.) Kathe Hahn	.52
Gustav Heim	2.10
August J. Hustede	2.10
Bruno Johnk	.52
Willy Kaufer	2.10
Hans Ketelsen	2.62
Mathias Klaes	1.05
Ernst Kraft	2.62
Karl Kunze	1.05
Miss Erika Sambraus	.52
Carl Sander	2.62
(Mrs.) Hildegard Schroeck	2.10
Mrs. Ella Schuller	1.57
Karl Siegfried	1.05
Max Siering	2.62
Johann Termeer	2.62
	1.75
Karl Trippel	1.05
Fritz Wegner	1.05
Kurt Wiedenhoft	3.14

[F. R. Doc. 47-6082; Filed, June 26, 1947; 8:52 a. m.]

[Vesting Order 8709, Amdt.]

HEDWIG BENNER ET AL.

In re: Stock owned by Hedwig Benner and others.

Vesting Order 8709, dated April 14, 1947, is hereby amended as follows and not otherwise:

a. By deleting from Exhibit A, attached thereto and by reference made a part thereof, the certificate number WC 131880 appearing opposite the name Berthold H. Gottschalk and substituting therefor the certificate number WC 131680;

b. By deleting from Exhibit A, attached thereto and by reference made a part thereof, the name Adolph Heiduck and substituting therefor the name Adolf Heiduck; and

c. By prefixing the letter C to each of the last three certificate numbers listed in Exhibit A, attached thereto and by reference made a part thereof.

All other provisions of said Vesting Order 8709 and all actions taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on June 16, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-6037; Filed, June 26, 1947; 8:53 a. m.]

[Vesting Order 9215]

MICHALE DORMISCH

In re: Stock owned by and debt owing to Michale Dormisch. F-28-24050-D-2, F-28-24050-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Michale Dormisch whose last known address is 9 St. Paul Strasse, Munich, Germany, is a resident of Germany and a national of a designated enemy country (Germany)

2. That the property described as follows:

a. One (1) share of $10 par value 5% cumulative preference capital stock of

American Cynamid Company, 30 Rockefeller Plaza, New York, New York, a corporation organized under the laws of the State of Maine, evidenced by certificate number PO-4291, registered in the name of Michale Dormisch and presently in the custody of The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, together with all declared and unpaid dividends thereon,

b. One (1) share of $10 par value first series 5% cumulative convertible preferred capital stock of American Cyanamid Company, 30 Rockefeller Plaza, New York, New York, a corporation organized under the laws of the State of Maine, evidenced by certificate number PO-1269, registered in the name of Michale Dormisch, together with all declared and unpaid dividends thereon and all rights to the proceeds of redemption thereof,

c. Ten (10) shares of $10 par value common capital stock of American Cyanamid Company, 30 Rockefeller Plaza, New York, New York, a corporation organized under the laws of the State of Maine, evidenced by certificate number NBO-25714, registered in the name of Michale Dormisch, together with all declared and unpaid dividends thereon, and

d. That certain debt or other obligation owing to Michale Dormisch by The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, arising out of an account entitled S 88216 Custody Funds-Transfer Department-Blocked Nationals Account, together with any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 16, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-6083; Filed, June 26, 1947; 8:52 a. m.]

[Vesting Order 9220]

HEINRICH MEYN

In re: Estate of Heinrich Meyn, deceased. File D-28-1626; E. T. sec. 384.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found and determined:

1. That there is reasonable cause to believe that the children and the children of deceased children, names unknown, of Otto Meyn and Elsbeth Meyn are citizens of Germany

2. That to the extent that the persons identified in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraph 1 hereof, and each of them, in and to the Estate of Heinrich Meyn, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

4. That such property is in the process of adminstration by the Union Trust Company of the District of Columbia, Executor and Trustee, acting under the judicial supervision of the District Court of the United States for the District of Columbia.

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 20, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-6084; Filed, June 26, 1947; 8:52 a. m.]

[Vesting Order 9221]

J. HEINRICH C. PEPER

In re: Estate of J. Heinrich C. Peper, deceased. File D-28-10364; E. T. sec. No. 14754.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Kate Duis and Meta Kohlman, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany)

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the estate of J. Heinrich C. Peper, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

3. That such property is in the process of administration by William W Herring of San Antonio, Texas, as Executor, acting under the judicial supervision of the County Court of Bexar County, San Antonio, Texas;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 20, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-6085; Filed, June 26, 1947; 8:52 a. m.]

[Vesting Order 9224]

MRS. YOSHIKO SUGAMURA

In re: Real property, fire insurance policies and bank accounts owned by Mrs. Yoshiko Sugamura, also known as Yoshiko Sugamura and Mrs. Y. Sugamura. F-39-1146, F-39-1146-B-1, F-39-1146-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Mrs. Yoshiko Sugamura, also known as Yoshiko Sugamura and as Mrs. Y. Sugamura, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan),

2. That the property described as follows:

a. Real property situated at Waiakea, Hilo, Island, County and Territory of Hawaii, particularly described in Exhibit A, attached hereto and by reference

made a part hereof, together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property,

b. All right, title and interest of Yoshiko Sugamura in and to the following fire insurance policies insuring the premises described in subparagraph 2-a hereof:

(i) Fire Insurance Policy No. 1724 issued by the Hawaiian Insurance & Guaranty Co., Ltd., Hilo, Hawaii, T. H., in the amount of $2,000, and expiring April 30, 1949, and

(ii) Fire Insurance Policy No. 1725 issued by the Hawaiian Insurance & Guaranty Co., Ltd., Hilo, Hawaii, T. H., in the amount of $2,000, expiring April 30, 1949,

c. That certain debt or other obligation owing to Yoshiko Sugamura, by Bank of Hawaii, King and Bishop Streets, Honolulu, T. H., arising out of a savings account, Account Number A45781, entitled Yoshiko Sugamura, maintained at the branch office of the aforesaid bank located at Hilo, Hawaii, T. H., and any and all rights to demand, enforce and collect the same,

d. That certain debt or other obligation owing to Yoshiko Sugamura, by Bank of Hawaii, King and Bishop Streets, arising out of a commercial account, entitled Yoshiko Sugamura, maintained at the branch office of the aforesaid bank located at Hilo, Hawaii, T. H., and any and all rights to demand, enforce and collect the same, and

e. That certain debt or other obligation owing to Yoshiko Sugamura, by Bank of Hawaii, Honolulu, T. H., arising out of a checking account, entitled Dr. Y. Sugamura or Mrs. Y. Sugamura, maintained at the branch office of the aforesaid bank located at Kealukekua, Hawaii, T. H., and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described in subparagraph 2a hereof, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of designated enemy countries, and

There is hereby vested in the Attorney General of the United States the property described in subparagraphs 2b-2e inclusive hereof,

All such property so vested to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 23, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

EXHIBIT A

All of those certain parcels of land (portions of the land described in and covered by Royal Patent Number 1903, Land Commission Award Number 8854, to Kalua), situate, lying and being on the South side of Kinau Lane off Piopio Street, at Waiakea, Hilo, Island, County and Territory of Hawaii, and thus bounded and described:

First: Beginning at a pipe at the West corner of this Lot, on the South side of Kinau Lane, the coordinates of said point of beginning, referred to Halai Trig. Station, being North 127.26 feet and East 6755.01 feet; thence running by true azimuths:

1. 256°24' 103.45 feet along Kinau Lane, to a pipe;
2. 357°35' 218.97 feet along L. C. A. 1F to Kapu to a spike in cone;
3. 85°03' 65.00 feet along Mohouli Fish Pond to a spike in concrete;
4. 47°39' 63.60 feet along same;
5. 156°09'30" 115.00 feet along L. C. A. 8803 along fence to a pipe;
6. 254°30' 55.13 feet along remainder L. C. A. 8854 to a pipe;
7. 177°49' 123.10 feet along same to initial point.

Containing an Area of 25,630 Square Feet, or thereabouts.

Second: Beginning at a pipe at the Northeast corner of this Lot, the coordinates of said point of beginning, referred to Halai Trig. Station, being North 127.36 feet and East 6755.01 feet; thence running by true azimuths:

1. 357°49' 123.10 feet along Lot 4 to a pipe;
2. 74°30' 55.13 feet along remainder of Lot 3;
3. 156°09'30" 28.70 feet along L. C. A. 8803 to a pipe;
4. 166°24' 94.25 feet along remainder of Lot 3 to a pipe;
5. 256°24' 84.56 feet along Kinau Lane to the initial point.

Containing an Area of 8,721 Square Feet, or thereabouts.

[F. R. Doc. 47-6086; Filed, June 26, 1947; 8:53 a. m.]

DEPARTMENT OF THE INTERIOR

Office of the Secretary

ESTABLISHMENT OF EVERGLADES NATIONAL PARK, FLORIDA

Whereas, satisfactory title to a major portion of the lands in the State of Florida, hereinbelow described, which were selected by the Secretary of the Interior on April 2, 1947, for establishment as the Everglades National Park pursuant to the act of December 6, 1944 (58 Stat. 794; 16 U. S. C., Supp. V, sec. 410d) has been vested in the United States free and clear of reservations of oil, gas, and mineral rights; and

Whereas, exclusive jurisdiction over the entire park area, in form satisfactory to the said Secretary, has been ceded by the State of Florida to the United States; and

Whereas, section (b) of the act of December 6, 1944, provides that upon the execution of the provisions of section (a) of the said act relating to the establishment thereof, the Everglades National Park shall be established by order of the said Secretary which shall be published in the FEDERAL REGISTER; *It is ordered*, That:

1. The Everglades National Park is hereby established and shall consist of all land, water, and submerged land lying within the boundary hereinafter described, estimated to contain 454,000 acres, satisfactory title to a major portion of which, as hereinabove stated, is vested in the United States:

Beginning at a point on the West Coast of the State of Florida and on the North line of fractional Section 29, Township 56 South, Range 31 East of the Tallahassee Meridian, and where said Section line is intersected by the mean highwater line of the Gulf of Mexico;

thence, East along the North line of Section 23 and Section 27, to the Northeast corner of Section 27, Township 56 South, Range 31 East; thence, in Township 56 South, Range 31 East, North along the West line of Section 23 to the Northwest corner thereof, East along the North line of Section 23 to the Northwest corner of Section 24, North along the West line of Section 13 to the Northwest corner thereof, East along the North line of Section 13 to the Northeast corner thereof; thence, North along the West line of Section 7, Township 56 South, Range 32 East, to the Northwest corner thereof;

thence, East along the North boundary lines of Sections 7, 8, 9, 10, 11, and 12, in Range 32 East, Township 56 South, to the Northeast corner of Section 12 and East along the North boundary line of Sections 7, 8, 9, 10, 11, and 12, in Township 56 South, Range 33 East, to the Northeast corner of Section 12, Township 56 South, Range 33 East; thence, South along the East line of Sections 12, 13, 24, 25, and 36, Township 56 South, Range 33 East, to the Southeast corner of Section 36; thence, East along the Township line between Townships 56 South and 57 South to the Northeast corner of Section 1, Township 57 South, Range 36 East; thence, North along the East boundary of Township 56 South, Range 36 East, to a point West of the Northwest corner of Township 56 South, Range 37 East; thence, East across the hiatus between Ranges 36 and 37 East to the Northwest corner of Township 56 South, Range 37 East;

thence, East along the North line of Township 56 South, Range 37 East, to the Northeast corner thereof; thence, South along the East line of Township 56 South, Range 37 East, to the Southeast corner thereof; thence, West along the South line of Township 56 South, Range 37 East, to the Southwest corner of Township 56 South, Range 37 East;

thence, South along the West line of Township 57 South, Range 37 East, to the Northwest corner of Section 19, Township 57 South, Range 37 East; thence, East to the West line of Section 24, Township 57 South, Range 37 East; thence, South along the West line of Sections 24, 25, and 36, Township 57 South, Range 37 East, and the West line of Sections 1, 12, 13, 24, and 25, Township 58 South, Range 37 East to the Southeast corner of Section 26 in said Township and Range;

thence, in Township 58 South, Range 37 East, West along the South line of Sections 26 and 27 to the Southwest corner of said

Section 27, North along the West line of Section 27 to the Southeast corner of the North half of Section 28, West along the South line of the North half of Section 28 and the Northeast quarter of Section 29 to the Southwest corner of the Northeast quarter of Section 29, North along the West line of said quarter section and along the West line of the East half of Section 20 to the Section line between Sections 20 and 17, East along the North line of Sections 20 and 21, North along the West lines of Sections 15 and 10 to the Southeast corner of Section 3, West along the South lines of Sections 4, 5, and 6 and along said line extended to intersect with the East line of Range 36 East;

thence, South along the East line of Range 36 East to the Southeast cornor of Section 24 in Township 58 South, Range 36 East; thence, West along the South line of Sections 24, 23, 22, and 21 to the Southwest corner of said Section 21, Township 58 South, Range 36 East; thence South along the East line of Sections 29 and 32, Township 58 South, Range 36 East, and the East lines of Sections 6, 7, 18, and 19, Township 59 South, Range 36 East to the Southeast corner of said Section 19;

thence, West along the South line of Section 19 to the Southwest corner of same Section 19, Township 59 South, Range 36 East; thence, South along the Range line dividing Ranges 35 and 36 in Townships 59, 60, and 61 South, to the mean highwater mark at Florida Bay on the South shore of the State of Florida in Section 36, Township 60 South, Range 35 East; thence, following the meanders of the mean highwater mark Westerly along the shores of Florida Bay to the mean highwater mark at Cape Sable; thence, Northerly and Westerly along the mean highwater mark of the West Coast of Florida to the point of beginning;

Excepting lands and waters in Sections 1, 2, 3, 10, 11, 12, 13, 14, 15, 22, 23, 24, 25, 26, 27, 34, 35, 36 in Township 59 South, Range 32 East; all of Township 59 South, Range 33 East; Sections 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 28, 29, 30, 31, 32, 33, in Township 59 South, Range 34 East; Sections 4, 5, 6, 7, 8, 9, 16, 17, 18, in Township 60 South, Range 34 East; Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, in Township 60 South, Range 33 East; Sections 1, 2, 3, 10, 11, 12, 13, 14, 15, in Township 60 South, Range 32 East of Tallahassee Meridian.

2. This order shall be published in the FEDERAL REGISTER.

J. A. KRUG,
Secretary of the Interior

JUNE 20, 1947.

[F. R. Doc. 47-6057; Filed, June 26, 1947; 8:46 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

WHHM, MEMPHIS, TENN.

NOTICE CONCERNING THE PROPOSED ASSIGNMENT OF LICENSE[1]

The Commission gives notice that on June 16, 1947 there was filed with it an application (BAL-615) for its consent under section 310 (b) of the Communications Act (47 USCA 310 (b)) for the assignment of the license of Station WHHM, Memphis, Tennessee, from Herbert Herff, trading as WHHM Broadcasting Company, Memphis, Tennessee, to Mid-South Broadcasting Corporation.

The proposed assignment is based on an agreement dated June 6, 1947 pursuant to which Herbert Herff proposes to assign and sell to Mid-South Broadcasting Corporation the license and all the assets used in connection with the operation of station WHHM, excluding cash and accounts receivable as of May 31, 1947, for the sum of $300,000 of which $87,500 is to be paid in cash subject to an escrow agreement, $12,500 to be paid January 15, 1948, and the balance represented by ten $20,000 promissory notes bearing interest at the rate of 3%, the notes to become payable at six months intervals after Commission approval of the sale is granted. If upon Commission approval of the proposed assignment the purchaser fails or refuses to carry out the terms of the contract the $85,000 deposited in escrow is to go to the assignor as liquidated damages. The details as to the arrangements concerning the application may be found upon an inspection of the papers which are on file at the office of the Commission, Washington, D. C.

Section 1.321 of Part I of the Commission's rules and regulations provide for the publication of notice of the filing of such applications in a newspaper of general circulation in the community in which the station is located. The Commission is advised that notice of this proposed assignment is being published in the Memphis Commercial Appeal commencing June 16, 1947. No action will be taken on the application for a period of 60 days from said June 16, 1947 within which time other parties desiring to apply for the facilities involved may do so upon the same terms and conditions as set forth in the above described contract.

(Sec. 310 (b) 48 Stat. 1086; 47 USCA 310 (b))

[SEAL] FEDERAL COMMUNICATIONS COMMISSION,
T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-6093; Filed, June 26, 1947; 8:46 a. m.]

[1] Section 1.321, Part I, Rules of Practice and Procedure.

FEDERAL POWER COMMISSION

[Project No. 1967]

WHITING-PLOVER PAPER CO.

NOTICE OF APPLICATION FOR LICENSE (MAJOR)

JUNE 23, 1947.

Public notice is hereby given pursuant to the provisions of the Federal Power Act (16 U. S. C. 791-825r) that Whiting-Plover Paper Company, of Stevens Point, Wisconsin, has made application for license for constructed major Project No. 1967 located on Wisconsin River in Portage County, Wisconsin, and consisting of two low rock-filled timber-crib dams, one on each side of Island No. 1 in the NE¼ of sec. 17, T. 23 N., R 8 E., fourth principal meridian, the west dam being about 438 feet long and the east dam about 219 feet long; a powerhouse extending about 208 feet from the east dam to the east bank of the channel and containing four hydraulic turbines geared to a common-line shaft to which are belted a 375-kilovolt-ampere alternator and nine paper washers and two turbines geared to a common-line shaft to which is belted a 250-kilowatt alternator; and appurtenant works.

Any protests against the approval of this application or request for hearing thereon, with the reasons for such protest or request and the name and address of the party or parties so protesting or requesting, should be submitted before August 4, 1947, to the Federal Power Commission at Washington, D. C.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-6074; Filed, June 26, 1947; 8:51 a. m.]

[Project No. 1968]

WISCONSIN PUBLIC SERVICE CORP.

NOTICE OF APPLICATION FOR LICENSE (MAJOR)

JUNE 23, 1947.

Public notice is hereby given pursuant to the provisions of the Federal Power Act (16 U. S. C. 791-825r) that Wisconsin Public Service Corporation, of Milwaukee, Wisconsin, has made application for license for constructed major Project No. 1968, known as the Hat Rapids project, located on Wisconsin River in Oneida County, Wisconsin, and consisting of a dam about 22 feet high above the old river bed having a gate section 90 feet long, two dikes with total length of about 324 feet, and two concrete powerhouse sections 60 feet long and 32 feet long, respectively, housing four water wheels with aggregate capacity of 2,675 horsepower connected to four generators with combined capacity of 1,760 kilowatts; an outdoor substation; and appurtenant works.

Any protests against the approval of this application or request for hearing thereon, with the reasons for such protest or request, and the name and address of the party or parties so protesting or requesting, should be submitted before July 31, 1947, to the Federal Power Commission at Washington, D. C.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-6075; Filed, June 26, 1947; 8:51 a. m.]

INTERSTATE COMMERCE COMMISSION

[S. O. 396, Special Permit 220]

RECONSIGNMENT OF GRAPEFRUIT AT KANSAS CITY, MO.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F R. 15008) permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Kansas City, Mo., June 18, 1947, by Commercial

Citrus Co., of car PFE 96325, grapefruit, now on the R. I. to Cincinnati, O. (MP-Sou)

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 19th day of June 1947.

V C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 47-6069; Filed, June 26, 1947; 8:49 a. m.]

[S. O. 396, Special Permit 221]

RECONSIGNMENT OF CARROTS AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008) permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Chicago, Ill., June 19, 1947, by Justman Frankenthal, of car SFRD 34276, carrots, now on the Chicago Produce Terminal, to Appleton, Wis. (CNW)

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 19th day of June 1947.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 47-6070; Filed, June 26, 1947; 8:49 a. m.]

[S. O. 396, Special Permit 222]

RECONSIGNMENT OF TOMATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008) permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Chicago, Ill., June 19, 1947, by J. Frankina Co., of cars ART 23531 and MDT 7216, tomatoes, now on the Chicago Produce Terminal to Pittsburgh, Pennsylvania. (PRR).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 19th day of June 1947.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 47-6071; Filed, June 26, 1947; 8:49 a. m.]

[S. O. 396, Special Permit 223]

RECONSIGNMENT OF CANTALOUPES AT KANSAS CITY, MO.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008) permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Kansas City, Mo., June 19, 1947, by G. H. Nelson (Santa Fe RR), of car RD 4628, cantaloupes, now on the Santa Fe to Eaton Fruit Co., Chicago, Ill. (Santa Fe).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 19th day of June 1947.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 47-6072; Filed, June 26, 1947; 8:49 a. m.]

[S. O. 396, Special Permit 224]

RECONSIGNMENT OF TOMATOES AT PHILADELPHIA, PA.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008) permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Phila., Pa., June 23, 1947, by H. Rothstein, of car MDT 22375, tomatoes, now on the PRR to Providence, R. I. (PRR-NH)

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 23d day of June 1947.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 47-6073; Filed, June 26, 1947 8:49 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 7-930]

BARBER ASPHALT CORP. (DEL.)

ORDER DETERMINING STOCK TO BE EQUIVALENT

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 23d day of June A. D. 1947.

The Boston Stock Exchange has made application under Rule X-12F-2 (b) for a determination that the Capital Stock, $10 Par Value, of Barber Asphalt Corporation, a Delaware corporation, is substantially equivalent to the Capital Stock, $10 Par Value of Barber Asphalt Corporation, a New Jersey corporation, which has heretofore been admitted to unlisted trading privileges on the applicant exchange.

The Commission having duly considered the matter, and having due regard for the public interest and the protection of investors;

It is ordered, Pursuant to sections 12 (f) and 23 (a) of the Securities Exchange Act of 1934 and Rule X-12F-2 (b) thereunder, that the Capital Stock, $10 Par Value, of Barber Asphalt Corporation, a Delaware corporation, is hereby determined to be substantially equivalent to the Capital Stock, $10 Par Value, of Barber Asphalt Corporation, a New Jersey corporation, heretofore admitted to unlisted trading privileges on the applicant exchange.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc 47-6053; Filed, June 26, 1947; 8:48 a. m.]

[File No. 70-1505]

MIDDLE WEST CORP.

ORDER MODIFYING PREVIOUS ORDER

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 20th day of June A. D. 1947.

The Commission, on June 16, 1947, having issued its order permitting to become effective a declaration filed pursuant to the Public Utility Holding Company Act of 1935 by The Middle West Corporation ("Middle West") a registered holding company, regarding the proposed sale by Middle West of 22,458⅜ shares of Common Stock, par value $10 per share, of Indiana Gas & Water Company, Inc., an indirect subsidiary of Middle West; and

Middle West having filed a Supplemental Application herein requesting that said order of June 16, 1947, be modified to conform to the requirements of section 1808 (f) of the Internal Revenue Code, as amended; and

The Commission having heretofore instituted proceedings pursuant to section 11 (b) with respect to Middle West and its subsidiary companies; and

The Commission finding that the proposed sale by Middle West of shares of Common Stock of Indiana Gas & Water Company, Inc. is an appropriate step toward the integration and simplification of the holding company system of Middle West and deeming it appropriate to grant the request of Middle West:

It is ordered, That said order of June 16, 1947, be, and hereby is, modified by adding thereto the following paragraph:

It is further ordered and recited, That the sale and transfer by The Middle West Corporation of 22,458⅜ shares of Common Stock, par value $10 per share, of Indiana Gas & Water Company, Inc., are necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 47-6051; Filed, June 26, 1947; 8:48 a. m.]

[File No. 70-1531]

REPUBLIC LIGHT, HEAT AND POWER CO., INC.

ORDER PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 19th day of June A. D. 1947.

Republic Light, Heat and Power Company, Inc. ("Republic") a subsidiary of Cities Service Company ("Cities") a registered holding company, having filed a declaration pursuant to sections 6 (a) and 7 of the Public Utility Holding Company Act of 1935 ("Act") with respect to proposed transactions as follows:

Republic proposes to borrow from Manufacturers and Traders Trust Company of Buffalo, New York, during the twelve months period beginning July 1, 1947, a maximum of $800,000 of which $200,000 will be borrowed on July 1, 1947 and $600,000 thereafter when needed during said twelve months period. The loans will be evidenced by unsecured notes bearing interest at the rate of 2% per annum, maturing on or before twelve months from date of issue, and prepayable at any time without premium. Republic covenants that until said notes are paid it will not pledge, mortgage or hypothecate any of its assets or borrow any other money without provision for the payment of said notes out of the proceeds of such other loans, and to pay quarterly a commitment fee of ¼ of 1% per annum on the unused portion of said $800,000.

Republic states that the proposed bank loan is for the purpose of financing its present construction needs until complete plans as to the construction requirements and a long-term financing program may be formulated, and that the proposed transaction is not subject to the jurisdiction of any commission other than this Commission; and

The declaration having been filed May 20, 1947, and notice of filing thereof having been given in the manner and form prescribed by Rule U-23 promulgated under the act, and the Commission not having received a request for a hearing within the time specified in said notice, or otherwise, and not having ordered a hearing with respect to said declaration; and

Applicant having requested that the Commission's order with respect to said declaration become effective upon its issuance and the Commission deeming it appropriate to grant such request; and

The Commission finding with respect to said declaration, as amended, that the requirements of the applicable provisions of the act and the rules and regulations thereunder are satisfied, that no adverse findings are necessary thereunder, and deeming it appropriate in the public interest and in the interest of investors and consumers that said declaration, as amended, be permitted to become effective forthwith;

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act that said declaration, as amended, be, and it hereby is, permitted to become effective forthwith, subject, however, to the conditions prescribed in Rule U-24.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 47-6055; Filed, June 26, 1947; 8:48 a. m.]

[File No. 70-1533]

NORTHERN PENNSYLVANIA POWER CO.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 19th day of June 1947.

Notice is hereby given that an application, as amended, has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by Northern Pennsylvania Power Company, a subsidiary of General Public Utilities Corporation, a registered holding company. Applicant has designated section 6 (b) of the act as applicable to the proposed transaction.

Notice is further given that any interested person may, not later than July 7, 1947, at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest and the issues of fact or law raised by said application which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. At any time after July 7, 1947, said amended application, as filed or as further amended, may be granted as provided in Rule U-23 of the rules and regulations promulgated under the Act, or the Commission may exempt such transaction as provided in Rule U-20 (a) and Rule U-100 thereof.

All interested persons are referred to said application, as amended, which is on file in the offices of this Commission for a statement of the transaction therein proposed, which is summarized as follows:

Applicant proposes to issue and sell for cash at principal amount to Northwestern Mutual Life Insurance Company $600,000 principal amount of its First Mortgage Bonds, 2¾% Series, due 1975. The cash proceeds of the sale of the bonds are to be used for the purchase or construction of new facilities and betterment of existing facilities.

Applicant states that the transaction is subject to the jurisdiction of the Pennsylvania Public Utility Commission and a copy of the securities certificate of that Commission has been filed as an amendment to the application.

Applicant requests that this Commission enter its order at the earliest date practicable.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 47-6054; Filed, June 26, 1947; 8:48 a. m.]

[File No. 70-1544]

COMMONWEALTH & SOUTHERN CORP. (DEL.) AND ALABAMA POWER CO.

NOTICE REGARDING FILING

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 20th day of June 1947.

Notice is hereby given that a declaration has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by The Commonwealth & Southern Corporation ("Commonwealth"), a registered holding com-

pany and Alabama Power Company ("Alabama Power") a public utility company and a subsidiary of Commonwealth.

Notice is further given that any interested person may, not later than July 7, 1947, at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be given on such matter, stating the nature of his interest, the reasons for such request and the issues, if any, of fact or law raised by said declaration proposed to be controverted; or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter, such declaration, as filed or as amended, may be permitted to become effective or may be granted as provided in Rule U-23 of the rules and regulations promulgated pursuant to said act, or the Commission may exempt such transaction as provided in Rules U-20 (a) and U-100 thereof. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania.

All interested persons are referred to said declaration which is on file in the office of the Commission, for a statement of the transaction therein proposed which is summarized below:

Alabama Power proposes to sell to Phenix Natural Gas Company, the assignee of a contract between Alabama Power and George H. Stubbs, Jr., an investment banker of Birmingham, Alabama, all of Alabama Power's gas properties, comprising the natural gas distribution system serving the City of Phenix City, Alabama, and adjacent territory, exclusive of automotive equipment, office furniture or equipment, warehouse or warehouse equipment, and materials and suppplies, for a base cash consideration of $271,156 plus the cost per books of all additions between December 31, 1946 and the date of transfer, subject to closing adjustments.

The declaration indicates that the executive officer of Alabama Power in charge of the proposed sale requested sealed bids from all persons known by him to be familiar with the properties and to have taken an active interest in obtaining statistical data and other information relative to the same. As a result of such request four sealed bids were received, of which the bid of George H. Stubbs, Jr., was the highest.

The declaration indicates that as of April 30, 1947 the original cost of the properties to be sold as shown on the books of Alabama Power ($302,126) less the balance in the reserve for depreciation applicable to such properties ($72,940) was $229,186.

Alabama Power has estimated that the net operating income for the 12 months ended April 30, 1947 applicable to the gas utility properties to be sold amounted to $34,897.

The declaration states that the Alabama Public Service Commission has approved the proposed sale and conveyance by order dated May 13, 1947.

The declarants request that the Commission's order be issued as soon as practicable and become effective forthwith.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 47-6056; Filed, June 26, 1947; 8:46 a. m.]

[File No. 70-1645]

MARYVILLE ELECTRIC LIGHT AND POWER CO. AND CONTINENTAL GAS & ELECTRIC CORP.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 20th day of June A. D. 1947.

Notice is hereby given that a joint application-declaration has been filed with this Commission, pursuant to the Public Utility Holding Company Act of 1935, by Continental Gas & Electric Corporation ("Continental") a registered holding company, and its public-utility subsidiary, Maryville Electric Light and Power Company ("Maryville") designating sections 6 (b) 9, 10 and 12 of the act and Rules U-43 and U-50 (a) (3) promulgated thereunder as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than July 2, 1947, at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be held on such matter stating the nature of his interest, the reason for such request and the issue of fact or law raised by said joint application-declaration which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon; that such request should be addressed: Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania; and that at any time after July 2, 1947, said joint application-declaration, as filed or as amended, may be granted and permitted to become effective as provided in Rule U-23, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100, of the rules and regulations promulgated under the act.

All interested persons are referred to said joint application-declaration, which is on file in the offices of this Commission, for a statement of the transactions therein proposed which are summarized as follows:

Maryville proposes to issue and sell to Continental, its sole stockholder, and Continental proposes to purchase 13,712 shares of Common Stock, $100 par value, at the par value thereof. To make possible the issuance and sale of said 13,712 shares of common stock, Maryville proposes to amend its Articles of Incorporation to increase the number of its authorized common shares from 5,000 to 20,000. Maryville also proposes to pay to Continental the sum of $83.80 on account of open account indebtedness. Continental proposes to pay for said 13,712 shares of common stock by surrendering for cancellation a demand note of Maryville in the principal amount of $328,719.84, acknowledging full settlement of the balance of Maryville's open account indebtedness in the amount of $542,480.16 and by payment to Maryville of $500,000 in cash, an aggregate consideration of $1,371,200.

The application - declaration states that the cash proceeds from the sale of said common stock will be used to pay the cost of construction of additional electric facilities needed in the operation of Maryville's business.

It is also stated that Maryville is organized under the laws of, and doing business solely in, the State of Missouri, that the proposed transactions are subject to the approval of the Public Service Commission of Missouri, and that the approval of that Commission will be obtained and made a part of the record by amendment to the application-declaration.

Applicants-declarants request that the Commission enter an order with respect to the proposed transactions, to become effective forthwith and not later than July 2, 1947.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 47-6052; Filed, June 26, 1947; 8:48 a. m.]